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From Novice to Expert:  
A Phenomenographic Study of Chartered  
Accountants in Ireland

Brid Murphy

A dissertation submitted to Sheffield Hallam University  
in partial fulfilment of the requirements for the degree of  
Doctor of Philosophy

August 2014



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## ABSTRACT

The ability of accountants to appropriately perform in practice is linked to over-arching professional competence. Continuing Professional Development (CPD) is the current 'solution' within the accounting profession with reference to post-qualification maintenance and development of professional competence. However, there is a lack of evidence in the literature to demonstrate how CPD supports accounting practitioners as they seek to maintain and further develop their professional competence. The objective of this thesis is to examine this 'gap'. The thesis explores how practitioners perceive competence in the context of their professional status and how, through engagement with CPD, they maintain and develop their professional competence.

This study is situated within the largest professional accounting body operating in Ireland, Chartered Accountants Ireland (CAI). Interviews were conducted with members of CAI and a phenomenographic approach was used to examine participants' perceptions and practices with regard to professional competence and continuing engagement with professional development.

Variations were evident with regard to participants' perceptions of professional status and professional competence. Variations also emerged in relation to participants' experiences of maintaining and developing professional competence. These variations pertain to distinct practitioner lifeworlds; comprising practice versus non-practice, gender and experiential stages.

The 'essence' of the professional competence phenomenon highlighted that practitioners experience a series of developmental 'blocks', at varying experiential stages. These experiential stages are novice, competent, proficient and expert. There are varying foci at each experiential stage. There are also varying perceptions of professional competence at each stage: professional competence comprises personal (innate), knowledge ('know that') and social ('know how') competences but there is strong differentiation within each of these categories at each distinct experiential stage, with a focus on knowledge competence at novice stage and an emphasis on social competence at expert stage. Lifelong learning elements accompany each developmental 'block'. The maintenance and development of professional competence is thus akin to a progressive, unceasing, process which encapsulates lifelong learning. Furthermore, it is apparent that no one particular mode of learning is sufficient i.e. as practitioners gain more experience and develop more expertise, their modes of learning change. At early experiential stages, the focus is on formal learning, 'amassing' large volumes of prescriptive technical knowledge and techniques, with little acknowledgement of actual role experiences. As practitioners progress, the value of experience is acknowledged and there is a growing autonomy with regard to *what* and *how* competences are learned and developed. There is also increasing reliance on learning through engagement with others. At more advanced experiential stages, learning largely results from experiences and is more holistic and intuitive.

The study extends the application of phenomenographic research to the accounting practitioner domain. It also adds to existing literature by providing a detailed account of the work of accounting practitioners and of their perceptions and practices with regard to professional competence and professional development. The study thus provides a backdrop of developmental experiences and a means of facilitating CAI to affect a more 'rounded' and practical developmental approach for its member practitioners.

## **LIST OF ABBREVIATIONS**

ACCA	:	Association of Certified Chartered Accountants
CAI	:	Chartered Accountants Ireland (formerly ICAI)
CARB	:	Chartered Accountants Regulatory Body
CIMA	:	Chartered Institute of Management Accountants
CPD	:	Continuing Professional Development
CPE	:	Continuing Professional Education
COP	:	Community of Practice
IAASA	:	Irish Auditing and Accounting Supervisory Authority
IAAER	:	International Association for Accounting Education and Research
IAESB		International Accounting Education Standards Board
ICAI	:	Institute of Chartered Accountants in Ireland
ICPAI	:	Institute of Certified Public Accountants in Ireland
DES	:	International Education Standard
IFAC	:	International Federation of Accountants
LPP	:	Legitimate Peripheral Participation

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# **CHAPTER ONE**

## **BACKGROUND AND OVERVIEW OF THE THESIS**

## 1.1 INTRODUCTION

Accounting professionals work in what Schon (1983) refers to as the ‘swamplands’ of professional practice. In this swampland, decisions and judgements have to be made, often instantaneously and frequently based on intuition rather than ‘deliberate’ action (Eraut 2000). The underlying ability of accounting professionals to perform effectively is strongly linked to their professional competence. This study examines this professional competence and the manner in which accounting professionals develop such competence.

The professional training that all accounting professionals complete is a key component. They complete a structured training pathway: this pathway requires the demonstration of professional competence through the successful completion of a series of examinations, accompanied by a minimum level of training experience, and culminates with admission into one of a number of professional accounting bodies.

Many accountants choose to specialise in certain disciplines e.g. taxation and complete further training and examinations. However, on qualification and admittance into the profession, one might well ask what exactly is the accountant qualified to do? The appropriate answer cannot be ‘qualified to do everything in the profession’ and it is acknowledged that continuing education and development is essential for sustaining and improving the quality of professional competence and consequent professional work.

Accountants are expected to maintain and further develop competence as full members of the accounting profession. This is particularly important as many stakeholders rely on the work of the accounting profession: the profession provides a public service and accounting professionals are accountable to this wider public. Therefore, the education and development required post qualification is of paramount importance.

To this end, the International Federation of Accountants (IFAC) introduced IES 7 in 2004, entitled *Continuing Professional Development: a Program of Lifelong Learning and Continuing Development of Professional Competence* (IES7a 2004). This required all professional accounting bodies to ‘foster a commitment to lifelong learning’ (IES 7a 2004 p1) via the implementation of mandatory Continuing Professional Development (CPD) schemes, with the responsibility to comply placed on individual members.

The recent decade has seen a momentum of change regarding CPD in the accounting profession. From the perspective of professional bodies, CPD activities are promoted as a means of ensuring professional competence, achieving consistency in terms of member competence, and addressing stakeholder concerns with regard to overall confidence in the profession (Friedman, Durkin, Davis and Phillips 2000; Friedman and Phillips 2004). From the perspective of individual members, CPD facilitates a means of developing skills to enable more efficient and effective performance in current roles and as an aid to career progression (Friedman and Phillips 2004). Therefore, professional bodies and individual professionals have a strong impetus to engage with professional development, with the overall objective of maintaining and further developing professional competence. The responsibility, however, is placed on individual professionals to manage their own professional competence and individual practitioners are mandated to complete requisite activities on an annual basis to appropriately maintain and develop further their professional competence.

Some background to the research study is now provided: it examines the introduction of the current mandatory CPD scheme within the accounting profession, describes some findings of pertinent prior studies and outlines an overview of key normative literature pertinent to the study.

## **1.2 BACKGROUND TO THE STUDY**

The educational guidance pertaining to mandatory CPD within the accounting profession was introduced as recently as ten years ago. IFAC's IES 7 (IES 7a 2004) mandates that all professional accounting bodies require members to maintain and develop 'the professional competence necessary to protect the public interest' (p1). IES 7 was subsequently redrafted in 2012 (IES 7b 2012). This is described in detail in Chapter Three.

IES 7 outlines some key definitions which are useful in the context of the overall examination of professional competence and CPD (IES 7a 2004). 'Competence' is described as the ability to 'perform a work role to a defined standard with reference to real working environments (IES 7a 2004 p16). Such competence pertains to 'professional knowledge; professional skills; and professional values, ethics and attitudes required to demonstrate competence' (IES 7a 2004 p15). 'CPD' is defined as 'learning activities for developing and maintaining the

capabilities of professional accountants to perform competently within their professional environments’ (IES 7a 2004 p16) and member bodies are required to ‘promote the importance of continuous improvement and of competence and a commitment to lifelong learning for all professional accountants’ (IES 7a 2004 p3). Finally, learning is defined as ‘the broad range of processes whereby an individual acquires capabilities’ (IES 7a 2004 p19).

Professional accounting bodies have adapted this IFAC guidance and developed their own CPD schemes. Indeed, Friedman (2012) asserts that

CPD may be thought of as the ‘institutional wrapper’ provided by professional bodies around what most professionals had ‘just done’ in the past to keep themselves up-to-date and to develop themselves as professionals (p32).

Friedman (2012) adds that the professional bodies effectively dictate the CPD agenda and ‘almost exclusively decide what counts as legitimate or valid CPD’ (p39).

However, while professional bodies have a large influence on the CPD process, the responsibility lies with individual practitioners to maintain relevant CPD. It is therefore important to gain an understanding of how individual practitioners manage their CPD, with the overall objective of maintaining and developing their professional competence. The following describes prior research which examines CPD within the accounting profession.

### **1.3 OVERVIEW OF EMPIRICAL LITERATURE EXAMINING CPD IN THE ACCOUNTING PROFESSION**

There has been a general lack of emphasis on research into CPD among accounting academics (IFAC 2008; Lindsay 2013). In fact, the main research published in this area highlights a trend for ‘bottom up’ research commissioned by professional bodies (IFAC 2008 p96). The following, however, represent some of the more recent academic research findings relating to CPD within the accounting profession. These are described in greater detail in Chapter Three (ref Chapter 3.5).

Accountants generally are participating well with reference to CPD, which is encouraging and suggests that accounting professionals perceive a link between CPD and appropriate quality accounting practice (Thomas, Davis and Seaman 1998; Paisey, Paisey and Tarbert 2007; Wessels 2007; De Lange, Jackling, Basioudis, Halabi, Ravenscroft, and Suwardy

2012). Factors which influence CPD engagement are highlighted: these include identification with and commitment to the profession, fields of practice, location, individual attributes, task/role attributes and career stage (Birkett 1993; IFAC 2002; Rothwell and Herbert 2007; Bots, Groenland and Swagerman 2009; Lindsay 2013). Cost, time, employer support and location of CPD activities are reported as the main barriers to participation (ACCA 2003; Paisey et al 2007; Wessels 2007; De Lange et al 2012). Also, accountants display a clear preference for organised courses and prefer participative and interactive courses (Paisey et al 2007).

There is a lack of empirical research examining this issue in Ireland. Meegan (2009) surveyed CPD participation within one professional body in Ireland and reports that most respondents are aware of their responsibility to maintain CPD requirements. However, those in practice roles report higher compliance than those outside of practice and compliance increases at early experiential stages and decreases with career progression.

It is evident from the above that prior studies focused almost solely on CPD participation but failed to consider the over-arching component of professional competence. However, the guidance purports that all CPD activity should support the maintenance and further development of such professional competence. Therefore, 'CPD' cannot be appropriately examined without due consideration of 'professional competence'.

The following section outlines the normative literature relating to professional competence and CPD, which is described in greater detail in Chapter Two.

## **1.4 OVERVIEW OF NORMATIVE LITERATURE PERTINENT TO THE STUDY**

Researchers and practitioners alike have become increasingly concerned with exploring ways to strengthen the link between professionals' practice, competence and continuing education and development (Donaldson and Kuhne 1997). These have been prompted by a number of factors; including conceptions of competence, professionals' ways of knowing, recognition of the socially constructed nature of professional knowledge and practice and debate about the transfer of learning across contexts (Cervero 1988; Salomon and Perkins 1989).

Models linking competence and CPD presented in the academic literature illustrate different conceptions of professional competence, professional learning, the nature of professional work and the nature of the professional/client relationship, which are reflected in the way CPD is undertaken and in the compliance policies of professional associations (Boyatzis 1982; Benner 1984; Schon 1983, 1987; Nowlen 1988; Eraut 1994; Middlehurst and Kennie 1997; Cheetham and Chivers 1998; Mott 2000; IFAC 2002; Hager and Hodkinson 2011).

The normative literature relating to these models incorporates a wide array of domains, including that of professions, competence, professional education and development, and learning. However, the normative models have originated in fields outside of the accounting domain. This thesis therefore examines the underlying normative aspects in the context of the accounting profession.

## **1.5 RESEARCH OBJECTIVE**

This thesis focuses on the professional competence of accountants in Ireland. The study explores how, in today's rapidly changing environment, individual accounting professionals perceive professional competence. It examines how they maintain and further develop their professional competence to enable them to perform effectively. Therefore, while this study examines CPD, it does so in the context of underlying professional competence. The objective of the study is to explore professional competence and CPD as the means by which accounting practitioners maintain and develop professional competence.

It is not possible to explore 'professional competence' by only examining a snapshot of practitioners' activities. Therefore, this study does not aim to quantify learning activities or their outcomes. Rather, it seeks more depth of insight by encouraging practitioners to discuss their perceptions in relation to professional competence, as well as their experiences with regard to maintaining and further developing appropriate professional competence. The study examines individual accounting practitioners lived experiences. It explores how individual accounting professionals perceive professional competence and how, in light of these perceptions, they manage their continuing professional development with the purpose of maintaining and further developing their professional competence. This qualitative research approach is elaborated further in Chapter Four.

## 1.6 HOW WILL THIS RESEARCH ADD VALUE?

While many studies have taken place in professions such as medicine and law, accounting has been

the most under-researched, organisation-based profession to emerge as a direct consequence of commercial enterprise (Dirsmith, Heian and Covaleski 1997 p5).

Almost all indepth qualitative academic research published in the area of professional competence and development within the accounting profession pertains to pre-qualification education and development (Coffey 1993; Grey 1998; Anderson-Gough, Grey and Robson 1998, 2001, 2002; Flood 2003; Eraut, Steadman, Furner, Maillerdet, Miller, Ali and Blackman 2003, 2004a, 2004b, 2005; Steadman 2005; Flood and Wilson 2009; O'Brien Gately 2011). While the pre-qualification period is fundamentally important, the post-qualification period, by virtue of the number of years involved if nothing else, is equally as vital in terms of professional competence and professional development. However, Paisey and Paisey (2004) highlight a paucity of indepth qualitative research in the area of continuing education and development within the accounting profession.

This study examines both practitioner perceptions regarding professional competence and practitioner practices relating to associated continuing professional development. The review of existing literature illustrates a dearth of literature which focuses on both elements. This study therefore not only contributes to literature in both of these domains but also adds a combined perspective, i.e. it also examines the inter-relationship between professional competence and professional development.

With the introduction and redrafting of IES 7 (IES 7a 2004; IES 7b 2012), individual accounting professionals are expected to complete requisite activities on an annual basis to maintain and further develop their professional competence. In addition, there are ongoing changes in external environments and stakeholder expectations. The manner in which individual accounting practitioners, in light of such changing circumstances, perceive and manage their professional competence has not been researched in Ireland. This study can therefore provide some understanding of practitioner experiences within the Irish context.

Further, the current understanding of attitudinal factors pertaining to CPD among accountants is limited. The literature provides some insights into the motivation to engage in learning, the



perceived benefits associated with learning and the activities accountants actively engage with in relation to learning (Rothwell and Herbert 2007). The ‘student culture’ of experienced professionals and the manner in which they organise their work and allocate limited resources of time and effort towards their development has not been examined. This research study enhances understanding of such ‘attitudinal’ factors and provides some evidence to aid professional accounting bodies to improve the design and communication of their schemes.

This study contributes to an increased understanding regarding the competence development of accounting professionals and thereby enhances the competence and lifelong learning conceptions within the overall domain of professional accounting education.

## **1.7 ORGANISATION OF THE THESIS**

Chapter Two examines literature pertinent to the study. It reviews a wide range of normative literature with regard to professional competence and the manner in which it may be developed. This comprises examination of literature pertaining to professions and professionalisation, competence, professional education and development, and professional learning.

Chapter Three provides an understanding of the accounting profession and the role of education and development within the profession. It highlights that continuing professional education and development are in their infancy and sets out the current context and professional education guidance. It also describes prior academic research pertinent to the thesis. The accounting profession in Ireland, and more specifically the CAI professional body, is then described.

Chapter Four discusses the research methodology and choice of method and provides a comprehensive description of the means of data collection and analysis. A qualitative approach was adopted because it enables the exploration of experiential accounts with regard to the development of professional competence. More specifically, a phenomenographic approach was used to facilitate the identification of descriptive categories, while also acknowledging the variation in participants’ perceptions and experiences.

The substantive findings of the study, analysed using the phenomenographic approach, are presented in Chapters Five, Six and Seven. Chapter Five presents the detailed findings emerging from the interviews with regard to professional competence, including the role of CPD in maintaining and developing professional competence. It also identifies variations with regard to perceptions and experiences pertinent to distinct lifeworlds.

Chapter Six focuses on the commonalities and variations of perceptions and experiences in the context of differing participant lifeworlds which emerged in Chapter Five, namely the different lifeworlds of participants in practice roles versus non-practice roles, male versus female lifeworlds and the lifeworlds at varying experiential stages.

Chapter Seven sets out the ‘essence’ and ‘categories of description’ with regard to the professional competence phenomenon, based on participants’ varying perceptions and experiences with reference to experiential stages. Four distinct experiential stages are identified: novice, competent, proficient and expert. For each experiential stage, the distinct foci of the experiential stage, the perceived required professional competence and the manner in which participants maintain and develop their professional competence are detailed, which ultimately comprise the study’s ‘categories of description’.

Chapter Eight concludes the study. It discusses the overall study findings and their implications. The contributions of the study are also highlighted. Finally, an acknowledgment of the limitations of the study and some potential implications for future research are outlined.

## **CHAPTER TWO**

### **LITERATURE REVIEW**

## 2.1 INTRODUCTION

The objective of this study is to examine how accounting practitioners perceive, maintain and develop professional competence. This chapter presents an account of the existing literature relating to professional competence and the manner in which it may be developed. It also is mindful of the key aspects of the accounting profession's core guidance incorporated in IES 7 (ref Chapter 1.2), pertaining to 'competence', components of competence, 'CPD', 'lifelong learning' and 'learning'. The review encompasses a wide range of literature, including professions and professionalisation, competence, professional education and development, and professional learning.

The chapter commences with an examination of the normative literature relating to professional competence, a critical theme underlying the entire study and one of the key foci of IES 7 (IES7a 2004; IES7b 2012). The literature review outlines the key components of professional competence, that of professional association and that of 'competence'. First, the concept of professions and the key characteristics of occupations that have gained professional status are described. The literature pertaining to 'competence' in the context of professions and the overall usefulness of the competence context are then examined.

The chapter also reviews the literature pertaining to professional education and development, including the aspects of professional competence that may be developed and how they may be developed. It details the progression of education and development from admittance into a profession towards continuing and progressive development. The current context with regard to continuing education and development within professions is then outlined and models linking CPD and professional competence are discussed.

This thesis examines the developmental experiences of accountants in relation to professional competence. In doing so, it places individual professionals at the centre of the study i.e. it focuses on how they develop their professional competence. The final area of literature reviewed relates to professional learning. The literature places emphasis on learning as 'participation' and on the marked increase in learner autonomy as professionals develop. Some key aspects of learning within professions are then examined in the context of formal and informal learning. The literature pertaining to experiential learning is also examined, which places emphasis on the construction of meaning from experiences. Finally, literature in

relation to learning through engagement and in participation with others is reviewed, largely through the lens of communities of practice (COPs).

## **2.2 PROFESSIONS AND PROFESSIONALISATION**

It is important to have a clear understanding of what a profession is before the concept of professional competence may be appropriately explored. Society ascribes the privilege and responsibilities of a profession to different groupings over time (Barker 2004) and once professions achieve the professional designation, they continue to change within that professionalisation process and lifecycle (Perks 1993). However, certain occupations,

such as social work, teaching and accountancy, are not highly advanced in the process of professionalisation while others such as law, medicine and architecture, are closer to the end-state of professionalism (Johnson 1972 pi 8).

Professions operate within a certain system or ‘ecology’, reflect their own competitors and the structure of the overall system within which they operate as much as their own efforts (Abbott 1988). The twentieth century has reported radical and rapid change with significant shifts in economic, technological, political and social arenas demonstrated (Middlehurst and Kennie 1997). There has also been a significant expansion of numbers employed in professional occupations, in particular over the past 20-30 years, suggesting that this expansion has been driven by the complex interaction of changes in technology, demography, social and environmental awareness, new legislation and globalisation of markets (Wilson 1991; Watkins 1999; Carnegie and Napier 2010).

Traditionally, there has been a fundamental rationale for the existence of professions (Broadbent, Dietrich and Roberts 1997). Early concepts of professions and professionals stressed the ‘probity, dignity, honour and gentlemanly instincts of the practitioner’ (Walker 1996 pi2). This is explained to some extent by Beam (1988), who asserts that, historically, farms were usually passed from fathers to eldest sons. This provided a dilemma for younger sons who had some social power and wealth and when faced with the question to how to occupy themselves, they gravitated towards prestigious service occupations with governments in military, medicine, law and the church. In those days, professions did not require much technical expertise or specialised training and given their family connections,

those with ‘professional’ status tended to have a greater social power than those in ‘non-profession’ occupations.

Early professions tended to make contributions to social and cultural life but the concept of professions has changed somewhat since those earlier days. More recent definitions regard professions as ‘an exclusive occupational group possessing a specialised skill’ (Pierce 2007 p2), replacing those early concepts by salaried employment in modern bureaucracies. It is also suggested that increasing economic dependence may have had the effect of professionals putting lesser emphasis on the social and moral aspects of their work (Shafer, Lowe and Fogarty 2002; Doron 2009; Spence and Carter 2014).

Modern professions are recognised as organised groups of individuals who do different things (task differentiation or specialisation) in different workplaces for different clients (client differentiation). These diverse individuals have equally diverse careers. Therefore, it can be difficult to examine occupations and roles under the umbrella ‘profession’ heading. The key criteria examined within the academic literature is the extent to which occupations exhibit characteristics of professionalisation; it is only if they appropriately demonstrate evidence of professionalisation that they can be considered as professions. It is via this process of professionalisation by which occupations seek to gain status and privilege (Eraut 1994). Furthermore, becoming and maintaining the status of a professional involves a process incorporating ‘induction into a wide array of formal and informal norms which have to be both taught and learned, whether consciously or not’ and ‘this process is one of socialisation’ (Anderson-Gough et al 2002 p41). This process is

typically earned and maintained by occupational groups by reference to certain characteristics, behaviour, incentives and constraints on members’ activities (Joplin 1914 cited in Pierce 2007 pi)

and

entails integrating what aspiring professionals know and can do with who they are (becoming), including the challenges, risk, commitment and resistance that are involved.’ (Dali’Alba 2009 p43).

Denzin (1968) suggested that professions are like social movements, recruiting only ‘certain types of persons, with their own ideologies and mechanisms of socialisation’ (cited in Johnson 1970 p5-6) and Anderson-Gough et al’s (1998, 2001, 2002) and Cooper and Robson’s (2006) work further substantiates this.

Professions therefore may be viewed as comprising a set of practices whereby professionals have a certain job to do and do so in a certain way. This involves ‘thinking’ as well as ‘doing’. It is based on informal norms as well as explicit rules and continually has to deal with change (Broadbent et al 1997). The following section more closely details the nature, characteristics and attributes of professions and professionals. It also examines why professions possess the designated status, what professionals do, how they do it and the nature of relationships between professionals and stakeholders (Middlehurst and Kennie 1997; Spence and Carter 2014).

### **2.2.1 Key characteristics of professions and professionals**

It is widely agreed that to be considered a member of a profession, individuals must be ‘professional’. A large body of literature asserts that becoming a professional involves more than just passing exams and registering as a practitioner, but there are many views as to what this actually entails. It appears, at first glance, that it is easier to highlight what this does not consist of: professionals are neither ‘capitalists’ nor ‘workers’ nor are they typically governmental administrators or bureaucrats (Parsons 1968). The antithesis of being professional is being non-professional and this conjures connotations of negative characteristics such as unreliability, lack of accountability, competence and skills, and failure to monitor process and outcomes. It is also suggested that there are two views of professionals: the first as ‘emotionally neutral technical experts’ who do something *for* a client whereby personal attributes are irrelevant, and the second as ‘those who view professional practice as an arena for personal engagement between professional and client’ (Todd 1987 p37) i.e. professionals who work *with* a client. In the latter case, personal attributes are valued highly (Cooper and Robson 2006; Spence and Carter 2014).

Many authors have studied the nature, characteristics and attributes of professions and professionals. These studies may be grouped into one of four approaches: attribute/trait approach, functionalist approach, power approach and phenomenological approach. The first approach, the attribute/trait approach, is essentially an examination of a set of core attributes that characterise what traditionally have been considered professional occupations (Millerson 1964). This approach, however, fails to articulate theoretically the relationship between the various elements or traits. The second approach, the functionalist approach, extends the trait approach, and also incorporates examination of functional relevance of elements to society as

a whole and with regard to professional-client relationships (Johnson 1972). The third approach, the power approach, incorporates elements of power and control which are acknowledged as significant by those critiquing the first two approaches (Larson 1977). The fourth approach, the phenomenological approach, comprises an examination of the work ordinary members complete as part of everyday activities and is concerned with the definition of occupational activities in response to the demands of the structural situation of the occupation (Benner 1984; Adams, Daly, Mann and Dall'Alba 2011). This approach can effectively incorporate multiple aspects of the aforementioned approaches.

However, despite disagreements between various proponents as to an optimum approach to studying professions, there is some level of consensus that certain characteristics of professions and professionals are more significant than others. The following characteristics and attributes are most consistently reported as predominant features of professions and professionals: proprietary body of knowledge and skills; unique culture; emphasis on service; and autonomy (Beam 1988). It is acknowledged, however, that differing professions and indeed individual professionals could well display differing levels of each of these.

#### *Proprietary body of knowledge and skills*

This first attribute posits that a profession is organised around a systematic body of theoretical or abstract knowledge or technique, being 'an exclusive occupational group possessing a specialised skill based on esoteric knowledge' (Pierce 2007 p2). Such a level of technical expertise is typically the lowest common denominator of professionalism and is a basic 'pre-condition' of professional practice, and a necessary rather than a sufficient condition for being considered a professional (Grey 1998). The professional knowledge base is 'based on advanced, or complex, or esoteric, or arcane knowledge' (Macdonald 1995 pi) and professionals claim to have mastery over and to practice a particular discipline, skill, vocation or 'calling' (Middlehurst and Kennie 1997).

With the Enlightenment in the eighteenth century, 'both theoretical and practical knowledge began to be built into complex systems' (Houle 1980 p21) and professionals utilise these high level intellectual skills and knowledge to grasp new events quickly and to respond effectively (Middlehurst and Kennie 1997). Professions therefore not only possess knowledge but also control the use of knowledge and effectively are 'occupations which seek in some ways both



the mastery of an identifiable body of knowledge and the control of its application in practice' (Jarvis 1983 p22). The

socio-cultural evaluation of their knowledge and the occupation's strategies in handling their knowledge base are of central importance (Macdonald 1995 p i60)

and distinguish professions from occupations: the professional has to access the knowledge base, reflect upon it, judge it and select from it, and such practice is indicative of professional status (Abbott 1988).

A profession is thus able to

redefine its problems and tasks, defend them from interlopers, and seize new problems through the development of a body of theory underlying their skills and a knowledge system governed by abstractions (Abbott 1988 p8-9),

which in turn enable an ability to critique assumptions and processes underpinning professional performance (Middlehurst and Kennie 1997). It is the mastery of this knowledge/technique that provides the foundation for professional-client relationships, whereby this 'inaccessible' body of knowledge is 'used in its application to the affairs of others or in the practice of an art founded upon it' (Perks 1993 p2). Indeed, this proprietary body of knowledge and skills is also something that professions can use to carry out work which

is esoteric, complex and discretionary in character; it requires theoretical knowledge, skill, and judgement that ordinary people do not possess, may not wholly comprehend, and cannot readily evaluate (Freidson 1994 p200).

This knowledge and skill base is complex so that non-professionals cannot wholly understand it (Carr-Saunders and Wilson 1933) and professionals

profess to know better than others the nature of certain matters, and to know better than their clients what ails them or their affairs (Hughes 1963 p656).

It is such displays 'of knowledge and trustworthiness that justifies monopoly' (Macdonald 1995 p207).

It is also this 'indeterminacy of knowledge' that 'allows secrecy and means that control over these professional skills remains in the hands of practitioners' (Perks 1993 p2). The professions 'can choose the apprentices to whom they wish to pass on those skills' (Perks 1993 p2) and admittance to membership of a profession incorporates a demanding period of training and testing at the time of admittance (Freidson 1994), which is characteristic of the

‘guild’ system (Carr-Saunders and Wilson 1933). Professional associations also define ‘what courses of training, if any, must have been followed by candidates’ (Carr-Saunders and Wilson 1933 p317-8). Furthermore, trainee roles and training periods before being recognised as full members have the advantage that extended experience is acquired before being able to operate as unsupervised professionals (Perks 1993). Professions thereby effectively maintain control over entry. This also facilitates professions to maintain a scarcity of service which is justified by them as a means of upholding standards, but which also maintains the market for professionals’ services (Abel 1988; Scott 2008; Brock, Huseyin and Muzio 2014).

It is therefore argued that professions and professionals foster a deep commitment to knowledge and skill, which is continued throughout professional careers. This suggests that professionals must keep up to date with the latest developments in a body of technical knowledge (Barker 2004) and that professionalism incorporates a continued demonstration of an ability to ‘learn’ knowledge (Middlehurst and Kennie 1997; Webster-Wright 2009; Fenwick, Nerland and Jensen 2012).

### *Unique culture*

The second attribute outlines that professions and professionals develop a concrete and unique culture whereby certain ‘professional’ behaviour is expected and deemed appropriate (Atkinson 1983; Grey 1998; Brock et al 2014). Specific attitudes towards work, clients and peers are also developed which incorporate a rhetoric involving a series of values, attitudes and behaviours (Middlehurst and Kennie 1997; Anderson-Gough et al 1998, 2001, 2002). This is akin to a ‘culture’ (Daley 2002a) within the work context and such culture comprises ‘values, norms and symbols’ (Beam 1988 p28) common to members of the profession. Typically, this also comprises a strong code of ethics, with members capable of being ‘struck off if certain actions or activities are carried out.

It has been suggested that society is largely based on work (Mott 2000) and that even more than other social structures such as home, education, religion and even family, work maintains an ‘increasing portion of our identity’ (Carnevale 1985 p24). Furthermore, professionals’ work often becomes a central life interest and professionals develop an intellectual interest in their work (Freidson 1994).

Occupational communities effectively form comprising

a group of people who consider themselves to be engaged in the same sort of work: who identify (more or less) positively with their work; who share a set of values, norms, and perspectives that apply to, but extend beyond, work-related matters; and whose social relationships meld the realms of work and leisure (Van Maanen and Barley 1984 p295).

Also, the nature of professional work is such that there is an

absorption in the symbolic nature of work so that work takes on a special significance and sets the involved apart from others who do not pursue the same livelihood...persons weave their perspectives on work and career from the existing social, moral, physical, and intellectual character of the work itself (Van Maanen and Barley 1984 p300/289).

Further, 'great care is taken to get the right work performed, in the right way, by the right people, wearing the right clothes' (Macdonald 1995 p207).

Social identity is thus embedded in work and 'designs',

'complex systems of codes which enable the members of an occupation to communicate to one another an occupationally specific view of the work world (Van Maanen and Barley 1984 p299)

are present. Such elements typically become implanted in routines and company cultures and are thus hidden. These represent the 'know-how' in the professionals' work life and are sometimes referred to as tacit knowledge, 'that which we know but cannot tell' (Polanyi 1966 p4). Therefore, 'a profession can only be said to exist when there are bonds between the practitioners, and these bonds can take but one shape - that of formal association' (Carr-Saunders and Wilson 1933 p298). It is thus very important that individuals who are members of a profession are mindful of such a professional culture and understand how to act, react and interact with fellow professionals and with their stakeholders (Muzio, Brock and Suddaby 2013).

### *Emphasis on service*

The third attribute asserts that professions possess a 'service ideal'. Professions are often viewed as 'serving the public' or 'protecting the public interest', a notion originating in Victorian times (Pierce 2007 p7). Professionalism may therefore be viewed as

the extent to which a person possesses attitudes such as a belief in public service (Clikeman, Schwartz and Lathan 2001 p630).

This commitment to serving the public infers that membership of a profession is ‘a vocation’ (Perks 1993) and ‘an honourable calling’ (Carr-Saunders and Wilson 1933 p421), with practitioners bringing a level of commitment and concern to their work (Carnegie and Napier 2010), and an

adherence to a common service ideal which binds the diverse members of the profession (Perks 1993 p4).

Professions have an important societal function,

the work they do is believed to be especially important for the well-being of individuals or of its society at large, having a value so special that money cannot serve as its sole measure: it is also Good Work (Freidson 1973 p200),

and society trusts professionals ‘to provide socially valuable knowledge in a competent and socially responsible way’ (Neu 1991 p295). Therefore,

professionals play an important role in the functioning of modern society as it has become dependent on professionals to define and solve its problems as well as provide future directions (Velayutham and Perera 1993 p287).

Individual clients and other societal stakeholders place trust on professions and professionals. Professionals must ensure that clients’ needs take precedence over professionals’ needs to make a living, with a subordination of ‘all personal considerations to the interests of the client’ (Carr-Saunders and Wilson 1933 p422). There must also be a focus on quality when rendering an account of practice or service to third parties (Middlehurst and Kennie 1997) and recognition of ‘an obligation to give only the best service’ (Carr-Saunders and Wilson 1933 p422). Therefore, any

occupation wishing to exercise professional authority must...convince the public that its services are uniquely trustworthy (Wilensky 1964 p i38),

and the establishment and exercise of such trust effectively acts as a basis for professional relationships (Middlehurst and Kennie 1997; Pierce 2007; Robinson 2009). Trust must be built on transparency about the nature of professional competence and accountability to both direct and indirect beneficiaries. This also incorporates a commitment to particular standards of practice and professional ethics, which must be monitored in light of changes regarding professional practices, expectations about professional behaviour, and client relationships (Middlehurst and Kennie 1997; Solbrekke 2008; Robinson 2009).

Traditionally, professionals were well-respected and trusted because they were assumed to have a coherent body of theoretical knowledge, altruistic motives, ethical codes and

arrangements for disciplining fellow professionals who abused authority (Neu 1991). Modern professions are organised and controlled such that professional workers cannot avoid certain obligations regardless of their personal feelings (Beam 1998) and each profession

has a service, rather than a profit, orientation enshrined in its code of conduct (Starr 1982 p15).

The subordination of self-interest to public interest is therefore inherent at some level and 'self-interest' is regarded as the antithesis of professional practices. The corollary of this 'service ideal', private interest or self-interest, may be viewed (in this context) as protecting the interests of the professional body and of its members (Parker 1994; Pierce 2007). Such 'non-service' interests include the professional body's social status, political power, and influence over political and economic activity. In addition, the social standing of individual members and their revenue-generating capacity is part of the private interest. Members of professions charge a fee for their services; but there is no set fee for a particular piece of work. This fee is determined on a case-by-case basis, dependent on the time estimated to complete the work and the status of the persons completing the work. Professions claim that neither professional products nor professional services can be standardised. However while professions possess specialised knowledge and skills, they have sometimes translated these resources into social and economic rewards. Therefore, professions and professionals must take care to ensure that public and private interests are carefully balanced (Larson 1977; Parker 1994; Puxty, Sikka and Willmott 1997; Suddaby, Gendron and Lam 2009; Carrington, Johansson, Johed and Ohman 2013; Spence and Carter 2014).

### *Autonomy*

This fourth attribute refers to the broad latitude conceded to professions and professionals in carrying out occupational duties and responsibilities. The concepts of 'professional authority' at the individual level and 'community sanction' at the profession level are pertinent (Beam 1988). Both are centred around the 'occupational principle', which refers to the form of organising work whereby work is controlled collectively by workers themselves (Freidson 1973). The significance of control which a profession exercises over its own tasks or 'jurisdiction', and the liberty that society grants a profession authority over key aspects of occupational content are key elements within this (Abbott 1988; Beam 1988; Suddaby et al 2009; Brock et al 2014).

As previously outlined, professions are

occupations which seek...control of...application in practice (Jarvis 1983 p22).

The granting of such authority implies willingness by professions and professionals to take responsibility for their actions and being wholly accountable for service provision and outcomes (Jarvis 1983). Such responsibility and accountability are displayed both at individual and collective levels (Robinson 2009; Fenwick 2014).

Professions have control over their own work and are allowed to exercise discretion over their work and how they do it. This can often involve use of judgement, dedication, reliability, flexibility and creativity in relation to the 'unknown' (Middlehurst and Kennie 1997). The source of direction and control over work is through peers rather than from a power outside the occupational group: work is usually delineated by other members of the same profession who have typically specialised in the accomplishment of similar tasks. The basis for granting such autonomy is expertise, and the skilful management of this expertise is seen to be so important that the profession obtains monopoly over it. Professions are deemed capable of self-regulation, controlling themselves by co-operative collective means. Professions also have control over knowledge and skills through the development of new standards, control over client selection, and provision of service. This autonomy over work gives rise to the concept of power within professions, identified as a characteristic of professional privilege, along with wealth and status (Canning and O' Dwyer 2001; Spence and Carter 2014).

Expertise is also present at individual level in that skills, knowledge and authority belong to individuals rather than to employing organisations (Perks 1993). Individual professionals tend to be employed rather than self-employed and they are often employed by relatively large and complex organisations, such as service organisations (Freidson 1973). Such large professional organisations are powerful because of the resources they command and the status and credibility they bring to their work. Mobility within the individual professions is therefore relatively commonplace and this 'independence' of individual professionals (Daley 2002a) further enables autonomy of professionals (Middlehurst and Kennie 1997).

Furthermore, such expertise in a complex society is inseparable from some form of credentialism (Freidson 1973) and consumers have no choice but to rely on indicators such as

credentials. Credentials can be explicitly characterised by way of degrees and professional entry-level examinations, and may be obtained from establishments whose status is widely known and understood. There are therefore clearly understood entry points for each profession. This is useful in the process

of clients/users choosing a particular kind of specialist in a world in which there are many kinds (Freidson 1973 p i59).

Such credentialism creates a ‘social closure’ whereby others are excluded from performing such work merely by the lack of a conventionally accepted credential. Such a process involves manipulating perceptions about the degree of skill and judgement required to carry out professional tasks where task domains are monopolised by controlling entry through certification, and indeed through the continuing requirement to maintain membership of that association after initial certification (Larson 1977; Anderson-Gough et al 1998, 2001, 2002).

The licensing of members within the profession also creates a monopoly over the practice of certain activities (Perks 1993). Such professional association enhances the status of members and maintains carefully controlled entry requirements to ensure that only members can have the ‘exclusive’ professional label (Abbott 1988). However, this ‘credentialism’ can also be viewed as quality assurance: without this assurance, the qualification is devalued and the purpose of having a professional status is defeated (Eraut 1994). This qualification and standard effectively thus serve to inform the public and employers, shape expectations of individual clients, inform providers of professional education and training, provide guidance for learners, act as a foundation for design of valid assessment systems and establish national equivalences for international professionals (Abbott 1988; Eraut 1994).

However, more recent research suggests that other elements, the over-arching elements of ‘competence’ and ‘professional competence’, have become common themes within modern professions and are also significant when examining the work of professions and professionals (Cheetham and Chivers 2005). There has also been a strong movement towards a competence approach within professions and professional education.

## **2.3 PROFESSIONAL COMPETENCE**

The origin of this movement can be traced back to the field of professional education in the early twentieth century. A concern for a 'more rational, cost-effective and practically useful curriculum' began to emerge (Ashworth and Saxton 1990 p3) in response to increasing numbers and backgrounds of prospective students and to increased societal demands for higher levels of professionalism. From the mid-1960s, a demand for greater accountability in education, increased emphasis on the economy and more community involvement in decision-making led to the mainstream development of competence-based education (Burke 1989). Mainstream competence-based education consisted of the certification 'of students on the basis of demonstrated performance in some or all aspects' of their prospective roles (Ashworth and Saxton 1990 p4). The US was the first to adopt this basis of education and the UK formally introduced competence in the 1980s, led by the Royal Society of Arts whose 'Education for Capability' programme incorporated four capacities within their education system: 'competence', 'coping', 'creating' and 'cooperating' (Jessup 1991). The reference point for much of the competence movement is the National Vocational Qualification framework in the UK (Jessup 1991) which represented a major change in education benchmarking. Today, the essential characteristics of a competence-based system include a definition of the relevant competence, an understanding of competence by the learners, appropriate delivery, appropriate assessment and accreditation (Ashworth and Saxton 1990).

### **2.3.1 Competence**

Many authors have examined the concept of 'competence' (Burke 1989; Eynon and Wall 2002; Beckett 2004; Eraut 2004; Cheetham and Chivers 2005) and while there is no consensus definition of 'competence', a number of common threads have emerged which focus on ability and best practice. Some authors refer to demonstrated performance,

a description of action, behaviour or outcome in a form that is capable of demonstration, observation and assessment (Norris 1991 p332),

while others refer more to the capability of being able to perform, being 'concerned with what people can do rather than what they know' (UDACE 1989 p6). Therefore, competence may not be the same as performance (Eynon and Wall 2002) and actual demonstration of performance may not be necessary to certify competence (Beckett 2004). Performance is an expression or demonstration of competence in a particular instance while competence may



also incorporate a potentiality, 'a condition of being capable; an ability to do' (Berman Brown and McCartney 1995 p45). Competence is therefore also about potential (Messick 1984) and refers to 'a potentiality...to perform in a future which is yet to be experienced and which may be unknown', suggesting a capacity 'to navigate the path from present performances to future performances' (IFAC 2002 p25). Furthermore, performance is based on the present while competence is based on the past in that it can be demonstrated in the present only if it has already been developed (Berman Brown and McCartney 1996).

Further definitions link competence to work activities, suggesting that competence is the ability to perform activities within an occupation and 'a behavioural description of workplace performance; doing rather than knowing' (Berman Brown and McCartney 1995 p45), aiding the effective completion of a job or task. Competence is also linked to specific standards of performance within a role, being 'the ability to perform activities within an occupation to the standard expected in employment' (Johnston and Sampson 1993 p218) and 'that required to successfully perform an activity or function...to an occupational standard' (Jessup 1991 p25). Competent individuals need to be able to perform the 'whole' work role to the standards expected in employment in actual working environments (Burke 1989). Standards of competence are developed from evidence of what already competent practitioners do in their arenas of work, and curriculum and assessments are then based on those standards (Burke 1989; Eraut 2004; Cheetham and Chivers 2005).

Competence is also often described as a personal quality or characteristic possessed by an individual rather than a statement about the range of their competence in a specific context (Eynon and Wall 2002). Competence therefore carries a generic holistic meaning, referring to a person's overall capacity (Eraut 1994) and is an umbrella term, deriving from possessing a repertoire of relevant attributes and qualities such as knowledge, skills, understanding and attitudes (Hornby and Thomas 1989; Jessup 1991; Eraut 1994). This infers that

competence involves both the ability to perform in a given context and the capacity to transfer knowledge and skills to new tasks and situations (Mayer 1992 p4).

The related concept of 'capability' is also discussed in the literature, tentatively described as

I could do this ably in the future because I have the capacity to do it (Berman Brown and McCartney 1996 pi).

‘Capability’ refers to a competency, a quality of performance of defined tasks across a range of contexts (Birkett 1993). It also refers to a potentiality to navigate variability and change and to a ‘most likely tacit knowledgeability...underlying competency and potentiality’ (Birkett 1993 p6). Capability therefore is necessary for current performance and indeed enables performance (Eraut 1994). Competency is

one important dimension of capability, but it is also an *indicator* of the attributes of potentiality and knowledgeability that carry capability across time, place and circumstance (IFAC 2002 p27).

Capability is therefore more broadly focused than competence and incorporates non-defined tasks with future potential, which is conceivable and possible but which does not yet exist. Berman Brown and McCartney (1996) combine the terms ‘competence’ and ‘capability’ to form the term ‘capatence’. This term is somewhat paradoxical in that it suggests that individuals need competence in order to demonstrate the fulfilment of capability, yet an individual can also have capability without yet being competent. They also position competence and capability as two extreme points of a continuum and ‘capatence’ as a medium point. However, for the purpose of this study, the focus is on the concept of ‘competence’ rather than any related concepts or terminology.

### **2.3.2 Metacompetence**

It is suggested that additional competences referred to as ‘metacompetences’ are also required in order to achieve professional competence. A general awareness that ‘softer’ skills, alongside the ‘hard’ technical skills, are critical to competence has led many authors to refer to such higher level ‘metacompetences’ which effectively overarch other competences (Cheetham and Chivers 1996, 1998, 2005). Metacompetences are skills developed to reinforce other skills, aiding both the acquisition and enhancement of other competences (Hyland 1992). ‘Meta’ means above; metacompetences are therefore

those abilities, skills and capacities which exist above and beyond any competence which an individual may develop, guiding and sustaining them, and from which they originate (Berman Brown and McCartney 1995 p48).

They denote the ‘overarching ability under which competence shelters’ embracing

the higher order abilities which have to do with being able to learn, adapt, anticipate and create rather than being able to demonstrate that one has the ability to do...a pre-requisite for the development of capacities such as judgement, intuition and acumen upon which competences are based and without which competences cannot flourish (Berman Brown and McCartney 1995 p43).

A key distinction between competence and metacompetence is that the skills or competences which can be taught and learned can only be used effectively if metacompetences are present, and these metacompetences cannot be taught, are more abstract, and can only be learned (Kanungo and Misra 1992; Berman Brown and McCartney 1995, 1996; Cheetham and Chivers 1996, 1998, 2005). Competence and learning are reflected where information is received, retained and reproduced as required. Meta-competence is more qualitative in nature and involves the ‘transformation of information by means of the development of understanding, judgement and creativity’ (Berman Brown and McCartney 1995 p52).

### **2.3.3 The competence continuum**

Many researchers discuss differing standards of competence (Pearson 1984; Burke 1989; Jessup 1991; Eraut 1994; Eynon and Wall 2002; Dall'Alba and Sandberg 2006). Competence carries both positive and negative connotations: positive in terms of getting the job done and negative in terms of adequate but less than excellent (Eraut 1994). However, in most professional occupational areas there is no scope for ‘second best’ standards and people who work know that there is far more to being successful than carrying out basic tasks competently (Jessup 1991).

Competence has been discussed as a binary element, whereby a person is either competent or not competent, and as a continuum, with ‘knowing’ and ‘not knowing’ at opposing ends and ‘competent’ positioned between the two (Pearson 1984; Eraut 1994). Discussion thus centres on whether competence is a statement of a minimum acceptable standard or whether it is one of a hierarchy (Burke 1989; Eynon and Wall 2002). It may be viewed as

a floor of minimum acceptable standards that marks the divide between competence and incompetence (Norris 1991 p335).

However, it may also be viewed as

a ceiling of excellence that encapsulates the essential features of best practice (Norris 1991 p335).

Most statements of competence are of the former clearcut competence which is easier to design than a hierarchy of levels across different stages, and competence-based approaches are therefore typically most useful to confirm competence at a certain stage in an individual’s career (Eynon and Wall 2002). However, all professionals strive to cultivate ‘excellence’

within occupational competence (Burke 1989): competence may thus be considered as that relating to

effective overall performance within an occupation, which may range from the basic level of proficiency to the highest levels of excellence (Cheetham and Chivers 2005 p54).

### **2.3.4 Usefulness of the ‘competence’ approach**

Professionalism as the demonstration of competence appears beneficial as appropriate levels of behaviour can be determined, and competence is established when individuals can perform to the expected standard. Competence measures may be considered real and transparent, fair and valid. Ultimately, to regard somebody as competent is to assume that they can do something in the context of practice or in simulations of practice; this has become a key signifier of professionalism whereby doing and know-how are central (Eraut 1994).

Other varied motivations for such an approach are also present: as a means of entry to professions; to facilitate international flexibility; to provide criteria for national registration; for recruitment; to shape pay structures as appraisal schemes; to identify training strategies and training needs; to help individuals to understand their job; to help inform career decisions and career paths; to improve ease of movement within professions and to maintain professional standards; to act as a benchmark of best practice; to provide employers with a workforce educated and trained to a new set standard; to facilitate progression through various levels; to provide a tool for self-assessment of competence practice and professional growth; and to facilitate interprofessional working through the use of a common set of concepts and vocabulary enabling discourse across related domains (Birkett 1993; Eynon and Wall 2002; Cheetham and Chivers 2005). Such an approach can therefore be used for the effective and equitable use and development of people, organisations and institutions.

However, much has been written about confusion and lack of clarity surrounding the term ‘competence’ (Gonczi 1994; Eynon and Wall 2002). The competence approach has also been criticised for displaying a weak and incoherent epistemological basis spanning a large range of conceptions of knowledge, including ‘knowing that’ ‘knowing how’ and ‘value in application’ (Hyland 1993; Tarrant 2000). The concept of personal competence (Burke 1989; Ashworth and Saxton 1990; Hyland 1997) and the issue of transferability of skills are also discussed (Annett and Sparrow 1985; Ashworth and Saxton 1990), along with the educator

approach (Burke 1989; Ashworth and Saxton 1990; Hyland 1997). Finally, difficulties with regard to assessment of competence are widely debated (Tennant 1988; Jessup 1991; Norris 1991; Fletcher 1992; Hodgkinson 1992; Eraut and Cole 1993; Birkett 1993; Eraut 1994; Armstrong 1995; Hyland 1997; Winskill 2000; Barker 2004; DallAlba and Sandberg 2006).

Notwithstanding these reservations, the concept of professional competence has become mainstream within modern professions. It is therefore important to examine further how professional competence may be developed and maintained. This examination takes into consideration the existing professional education and development context.

## **2.4 PROFESSIONAL EDUCATION AND DEVELOPMENT**

Education is a social function, involving ‘shaping, forming, molding activity’ (Dewey 1916 p10) whereby

it is impossible to foretell definitely just what civilization will be twenty years from now. Hence it is impossible to prepare...for any precise set of conditions. To prepare him for the future life means...to train him that he will have the full and ready use of all his capacities...that his judgement may be capable of grasping the conditions under which it has to work... to act economically and efficiently (Dewey 1902 p i8).

Professional education first emerged with the formation of early ‘study societies’

where people doing the same kind of work facing the same problems began to get together for social discourse and mutual exchange of ideas (Eraut 1994 p i62).

Since then, its range of stakeholders

has expanded and the development, validation and accreditation of professional courses are subject to diverse and powerful influences (Taylor 1997 pi),

to the extent that professional education now has a ‘dynamic relationship with the professions and more recently with employers and government’ (Taylor 1997 pi). It is also widely perceived that professional education increases public confidence in the integrity of a profession (Jarvis 1983; Eraut 1994; Eraut 2004; Solbrekke 2008; Fenwick 2014).

Students within professions are distinguished by their motivation to study for a very specific purpose which has a direct influence on their working lives (Webster-Wright 2009). The environment in which they operate is a rapidly changing one where there is little certainty, and where what is relevant today is likely to be defunct tomorrow (Jensen 2007). They

therefore need to be able to respond to varying pressures in an increasingly complex environment and all education and development must be considered within this context.

The literature pertaining to professional education and development may be further examined through the lens of *what* professionals learn and *how* professionals learn.

### **2.4.1 *What* professionals learn**

As previously noted (ref section 2.2.1), a proprietary body of knowledge and skills is of central importance to professions and professionals: indeed, professionals must be ‘deeply versed in advanced and subtle bodies of knowledge’ (Houle 1980 pi). Furthermore, professional codes of conduct state that individual professionals must maintain and update their knowledge and practice. The production and reproduction of knowledge has effectively become the ‘leitmotiv’ of professional education, whereby students do not learn ‘the profession’ in an absolute sense but assimilate the package of knowledge and skills that are needed for application into the practical world (Atkinson 1983; Robinson 2009). The curriculum in professional education is thereby a device whereby knowledge is classified and combined (Atkinson 1983); addresses knowledge for practice and knowledge about practice (Eraut 1994); and is effectively a ‘consensus’ of certain varieties of knowledge within the relevant practice community (Jamous and Peloille 1970; Bernstein 1971; Bourdieu 1990; Alvesson 2004; Gherardi 2014).

However, professional knowledge is in some respects arbitrary and there is varied conceptions of what constitutes ‘legitimate knowledge’ (Alvesson 2004) in that there is

no absolute pre-given corpus of knowledge which self-evidently presents itself as a ‘curriculum’ and which is inherently endowed with order’; it identifies what is deemed important and attempts to distinguish it from what is trivial; it marks out what is introductory from and what is specialised and advanced; it may construct an essential ‘core’ as opposed to the peripheral or optional (Becker 1982 p225).

Contribution to the field of practice is based on the notion of ‘classification’ and ‘framing’ of knowledge’ (Bernstein 1971), whereby classification ‘refers to the degree of boundary maintenance between contents’ and frame ‘refers to the degree of control teacher and pupil possess over the selection, organisation and pacing of knowledge transmitted’ (p49-50). Therefore, careful consideration of relevant professional knowledge must be made within the professional education curriculum and syllabus (Jarvis 1983; Alvesson 2004).

Early ‘emphasis on technical rationality...has led to a hierarchical model of professional knowledge’ (Velayutham and Perera 1993 p291) and a considerable body of literature considers the constituent elements of such professional knowledge which are largely focused around ‘knowing that’, ‘knowing how’ and ‘personal knowledge’.

### *Knowing that’*

‘Knowing that’ knowledge is sometimes referred to as propositional knowledge, technical knowledge, ‘Type A’ or ‘codified’ knowledge, which incorporates discipline-based theories and concepts derived from bodies of coherent systematic knowledge; generalisations and practical principles in the applied field of professional action; and specific propositions about particular cases, decisions and actions (Velayutham and Perera 1993; Eraut 1992; Jarvis 1983; Schein 1972). Such knowledge has been the traditional focus of professional education syllabi (Eraut 1992); is codified and stored in publication subject to quality control by editors and peer review; is given foundational status by incorporation into examinations and qualifications (Eraut 2007); and is taught in a formalised manner whereby any element of problem-solving is via well-defined problems (Velayutham and Perera 1993).

However, Eraut (2007) asserts that learning to use propositional knowledge or generic skills in a work context is a greater challenge than learning to use them in formal education. He suggests that transfer from one situation to another very similar situation may require only trivial amounts of further learning but that transfer from one work context to another or to a situation not previously encountered may be expensive in time and effort i.e. the notion of ‘transfer’, or ‘generalisability’ of knowledge and learning may be highly problematic in practice.

### *Knowing how’*

‘Knowing how’ knowledge is more complex and more difficult to understand, achieve and assess. It is also referred to as ‘process’ knowledge and consists of ‘knowing how to conduct the various processes that contribute to professional action’ (Eraut 1992 p105). It is effectively an applied component from which many of the day-to-day diagnostic procedures and problem solutions are derived. This ‘knowing how’ knowledge cannot always be taught

in the traditional structured classroom and is often something which professionals develop over an extended period of time in the profession (Eraut 2000; 2007).

### *'Personal knowledge'*

Other skills and attitudinal components are also considered important. These concern actual performance of services using underlying basic and applied knowledge (Schein 1972; Jarvis 1983; Velayutham and Perera 1993). 'Personal knowledge' or 'Type B' knowledge is that which people bring to practical situations that enables them to think and perform (Eraut 2007). Emphasis is on personal experience, interpretation of personal experience and personal judgement (Bourdieu 1990; Eraut 1992) whereby professionals form impressions and learn from work-life experiences without there being any intentional educational purpose. This is also referred to as a component of 'tacit' knowledge (Eraut 1992).

Individuals may possess a lot of impressions which can contribute to the knowledge base but Eraut (1992) suggests that these must be further organised and processed. Individuals perceive the world as ordered but their patterns of order depend on their experience: individuals are embedded with a continuous flow of experience throughout their lives and discrete experiences are distinguished from this flow and become meaningful when they are accorded attention and reflected upon. Differing levels of consciousness and reflection may be given to this 'lived experience'. Eraut (2007) acknowledges that professionals must learn to use experience rather than disregard it, highlighting that professionals continue to learn experientially throughout their professional lives but need to be aware of how they 'operate' in order to supplement such knowledge with more deliberately-gathered information. Therefore,

how to act or how to 'do' one's profession must be calibrated not just hierarchically via skill development, but also laterally through one's quality of immersion in practices and with practitioners (Beckett 2011 p70).

Eraut (1994) thus asserts that professional knowledge

cannot be characterised in a manner that is independent of how it is learned and how it is used. It is through looking at the contexts of its acquisition and its use that its essential nature is revealed (p19).



## **2.4.2 How professionals learn**

### Knowledge development within professions

consists of extending practical knowledge [know-how] through theory-based scientific investigations and through the charting of the existent 'know-how' development through...experience in the practice of that discipline (Benner 1984 p3).

Differentiation is thus made between theoretical knowledge which is comparatively context-free and practical knowledge which is context-bound (Benner 1984; Eraut 1994). Theoretical knowledge can be transmitted and used in a traditional teaching and learning manner. However, such theoretical knowledge is often learned via 'reproductive-oriented conceptions' of learning (Flood and Wilson 2009) and 'memory recall', and a true understanding and application of such knowledge may not ensue, thus resulting in a 'ceiling effect' of learning, with limited value-add (Patel and Groen 1991 p117). Such theory and knowledge will not 'expand or fully develop' unless practitioners 'systematically record what they learn from their own experience' (Benner 1984 p11).

Furthermore, theoretical ideas cannot usually be applied 'off the shelf' to actual practice situations (Eraut 1994). They often require working through and thinking through, but the busy professional does not always have time for that. Also, the use and application of theoretical knowledge in practice is dependent on the work context, the way in which the knowledge is introduced, and is linked to the individuals' ongoing professional concerns (Eraut 1994; Eraut 2007).

Effectiveness of most professionals is therefore largely dependent on the knowledge and know-how they bring to each individual case. Professionals in practice tend to have a variety of experience and therefore differ in their ability to comprehensively assess and respond to a situation as it develops. They also tend to have a set of value assumptions which are embedded in professional traditions and personal habits. Much 'knowledge' therefore comes from prior cases and prior experience and so involves a process of generalisation (Eraut 1994; Eraut 2007). Semi-conscious patterning of previous experience may also occur, making it difficult for the professional to trace the source of, or clearly articulate the generalisation he/she is using. A lack of time for theoretical deliberation is recognised in current teaching and the use of methodic procedures form an apparently atheoretical perspective in much professional education. Therefore, the use of established practice, classifiable circumstances and the objective of a familiar result tend to dominate educational syllabi.

Practical knowledge is gained over time, with practitioners often unaware of their gains. Within professional practice, it is therefore ‘inappropriate to think of knowledge as first being learned and then later being used’ (Eraut 1994 p20). Professionals effectively learn

through study, apprenticeship and experience, both by expanding their comprehension of formal disciplines and by finding new ways to achieve specific ends, constantly moving forward and backward from theory to practice so that each enriches the other (Houle 1980 pi).

Learning within one’s profession must also include a combination of learning settings, time for study, consultation and reflection, the availability of suitable learning resources, people who are prepared to give appropriate support, and the learner’s own capacity to learn and take advantage of the opportunities available (Eraut 1994; Skule 2004). Furthermore, some learning is

associated with new input, some with new use; and some, no doubt with the period in between when there may be reflection on input or contemplation of use...Not only does an idea get interpreted during use, but it may need to be used before it can acquire any significant meaning for the user      There is much truth in the old adage that you never really understand a topic until you use it (Eraut 1994 p i27).

Eraut (1992) identifies five interdependent processes, in an attempt to indicate how professional knowledge develops and contributes to professional action. The first process ‘acquiring information’, incorporates the individual’s existing knowledge base, a conceptual framework to guide one’s inquiry, skills in collecting information, and skills in interpreting information. Eraut (1992) discusses various modes of interpretation: instant, rapid and deliberative, and refers to pattern recognition, whereby differing issues emerge when evidence is combined from a number of incidents and sources.

The second process ‘skilled behaviour,’ involves rapid decision-making whereby intuition and development of routines are essential for coping with tasks and for increased efficiency. However, the combination of tacit knowledge and intuitive decision-making makes this process difficult to monitor as it incorporates a series of actions which have become so routinised through practice and experience that they are performed almost automatically. Tacit knowledge provides much of the basis for the way individuals interact with other individuals and situations such that individuals have a ‘taken-for-granted’ understanding of others. This tacit knowledge refers to the notion of ‘habitus’, the distinctive ‘modes of perception, of thinking of appreciation and of action’ (Eraut 1992 cited in Atkinson 1983

p227) associated with a given collectivity. This 'habitus' effectively defines the grouping and the individuals' 'taste' or view of the world.

The third process relates to deliberate activities which include planning, problem-solving and decision-making. This process involves some uncertainties: pressure on time regarding deliberation; tendencies to follow accustomed patterns of thinking; and opportunity or requirement to consult or involve other people. The fourth process relates to giving information and incorporates the need to use intelligible vocabulary relevant to clients and to translate into a form easily understood by clients. The fifth process relates to controlling one's own behaviour, incorporating self-knowledge and self-management and leading to evaluation of thought and action.

Eraut (1994) suggests that the knowledge development potential of practitioners is underexploited; it tends to be 'particularistic' rather than cumulative development and 'the wheel is reinvented many times over' (p120). Further, there is little attempt to describe, share and develop practical knowledge and no tradition of reflection and discussion within the practitioner arena. In addition, practical knowledge is never tidy and an appropriate language for handling much of it has yet to be developed.

Professional practice therefore needs to be continuously refined and developed through a continuous process of learning through reflection, rather than a series of updating or knowledge-acquiring events (Friedman and Phillips 2004). Individuals learn from and must make sense of all different kinds of experiences, with reference to their own frames of ideas or standards, against a growing and developing sense of 'self' (Kirby and Teddie 1989; Beckett 2004).

Professional education and development may be further examined as that 'within the training contract and beyond' (Paisey and Paisey 2000 p25). It thus exists at two levels: initial professional education and development which culminate in qualification and admittance into a profession; and continuing professional education and development, which are lifelong.

### 2.4.3 Initial Professional Education and Development

Entry into a profession is permitted for those who have achieved a specified standard of initial education and development. Learning is based around a large and broad prescribed curriculum, with significant technical focus to enable candidates to achieve a minimum standard for entry into the profession. It typically consists of a very structured curriculum and formal assessment accredited by a professional body, sufficiently broad to enable young professionals to subsequently work in a wide variety of roles and organisations (Houle 1980; Eraut 1994; Daley 1999).

Increasingly, there is less emphasis on the absorption of facts, and more emphasis on transferable skills, interpretative and analytical skills and learning 'how to learn'. Learning 'how to learn' acknowledges that professionals who are taught *what* to learn are versed in the present, which in an age of increasingly rapidly changing information and technology, soon becomes the past. In contrast, students taught *how* to learn are more ready to adjust to the future and all the changes it holds (Houle 1980).

The idea that planned learning is only for trainees is therefore no longer the norm. A professional qualification indicates competence in designated areas of professional work in a given range of circumstances but must be designed to allow later additions after qualification (Eraut 1994). Professions thereby acknowledge that the first few years of practice help to develop professionals in their roles and such fixed periods of qualification are mere initiating opportunities for continuing professional education and development (Eraut 1994).

Therefore, while initial education and development is vital to admission into professions,

some sort of learning that advances from a previously established level of accomplishment to extend and amplify knowledge, sensitiveness or skill (Houle 1980 p77)

is also required for continuing members of professions (Flood and Wilson 2009), because 'pre-service students do not have 'time in school' to 'cover [all] the ground' and cannot predict changing environments and contexts (Houle 1980 p85). A closer examination of the education and development of continuing members is therefore required.

#### **2.4.4 Continuing Professional Education (CPE) and Continuing Professional Development (CPD)**

CPD is distinguished from CPE as it recognises ‘informal learning that can be achieved through practice’ (Friedman and Phillips 2004 p371) and ‘the purely educational element becomes one alongside others’ (Gardner 1978 p5).

It is important to note that many of the problems faced by professional practitioners are not yet documented in the teaching material: Schon’s (1987) swamp metaphor highlights that those ‘teaching’ practice are dealing with certainties and stable contexts while those actually ‘doing’ are dealing with ever-changing environments and conditions,

in the varied topography of professional practice, there is a high, hard ground overlooking a swamp. On the high ground, manageable problems lend themselves to solution through the application of research-based theory and technique. In the swampy lowland, messy, confusing problems defy technical solution. The irony of this situation is that the problems of the high ground tend to be relatively unimportant to individuals or society at large...while in the swamp lie the problems of greatest human concern (p3).

CPE and CPD are therefore not a means of modifying shortcomings of initial education but a means of continuing to develop professionals (Paisey and Paisey 2000). CPE was first examined in the 1960s with the publication of a conceptual scheme for the lifelong education of physicians (Cervero 2001). Since then, CPE and CPD have become mandatory for continuing registration within most professions and have become a reality for all practitioners (Cervero 2000). Both CPE and CPD are now used to regulate professionals’ practice and as a continuing certification of competence (Cervero 2000, 2001; De Lange et al 2012).

In practice, the CPD agenda is largely defined by the professional bodies (Friedman 2012) and Young (1998) asserts that

governmental bodies, professional associations and employers have used mandatory continuing professional education as a method to quell public concern about professional incompetence (p135).

CPD is viewed as a bona fide stage in the lifecycle of professional education (Friedman and Phillips 2004). Friedman and Phillips (2004) assert that CPD is in a similar state as the pre-service stage of professional education in the early 20<sup>th</sup> century: it is therefore in a state of infancy and transition and has yet to grow to achieve coherence, size and stature equivalent to those of pre-service stage of professional qualification (Houle 1980; Cervero 2000, 2001). CPD and lifelong learning are now considered as important, if not more important than pre-

professional education: continuing education must thus be 'considered as part of an entire process of learning that continues through the lifespan' (Houle 1980 p308). There is acknowledgement that competence evolves over time, that effective learning is a long-term, cumulative, integrated process and development of a mindset toward continuing education should begin prior to practice (Queeney and English 1994; Cervero 2000).

Further, with regard to the general professional landscape, increasing numbers of professionals are becoming employees of corporations rather than independent practitioners (Middlehurst and Kennie 1997; Daley 2002b). Individual professionals no longer view a job as 'for life', work for multiple employers during their working life and must therefore be adaptable and flexible. They need to accept change as a constant, to forego any expectation of stable employment and organisational loyalty and to assume personal responsibility for adapting to organisations' changing needs for skills and labour (Fenwick 2001). With this move from 'employment' to 'employability', and with increasing specialisation, diverse career paths have emerged. The responsibility has thus passed to individuals to renew their skills and continue to develop their competence and learning through effective CPD in order to ensure their employability and to maintain some sustainable competitive advantage in the marketplace (Coffield 1999; De Lange et al 2012).

It is widely acknowledged that continuing education and development within the professions are essential for sustaining and improving the quality of professional work and to contribute to a value-added focus from the time of entry into the profession until retirement (Bolt-Lee and Foster 2003). For the most part, practitioners look to turn this into a positive advantage and consider the obligation as an opportunity to improve practices and develop additional skills sets. Thus, in the context of continuing professional development, training, learning and working are not regarded as separate activities (Friedman, Davis and Phillips 2001; Eraut 2007).

While there is broad general support for the CPD concept, there is also concern within the professions about how to engage with it: what is to be done, the time taken and how it is recorded and measured; multiplicity of providers; lack of standards; disagreement about who should pay; who should determine the level and frequency of participation; and what types of activities should count as continuing education (Cervero and Azzaretto 1990; Madden and Mitchell 1993; Sadler-Smith and Badger 1998).

Careful consideration of the topics relevant to participants must be undertaken such that CPD might better be characterised as a support for improvement for professional practice and service, whereby professionals in organizational settings should receive support for transferring learning to practice (Knox 2000). Such improvement of the quality of professional services can only be brought about through the integration of authentic, situated and practice-centred learning in the context of actual practice (Wilson 2000; Ottoson 2000; Cervero 2000, 2001) but this may be incompatible with the current trend for specialisation within professions. The importance of 'sense-making' has also been discussed in this context: 'sense-making' effectively combines processes of reflection and meaning making, while arriving at judgements arising from, and applied to, professional practice, enabling individuals to actively construct the environment in which they work and allowing connections to be made between different experiences and forms of experience (Choo 1998).

An appropriate model of CPD must therefore take into account the following: extending competence over a wide range of situations and contexts; becoming more independent of support and advice; routinisation of certain tasks; coping with heavier workload and getting more done; becoming competent in further roles and activities; extending professional capability; improving the quality of some aspects of one's work, and building in levels of finesse and excellence (Eraut 1994). The rhetoric for professional development also comprises a desire to enhance student learning experiences; a need to reconceptualise learning in the context of increasing and widening participation; curriculum change; changing nature of work within contexts of globalising practices; the increasing use of information and communications technologies; and the importance of institutional flexibility in the search for increased efficiency and effectiveness (Edwards and Nicoll 2006).

It is therefore important to examine models pertaining to competence and professional development which are understandable, achievable and dynamic so that individual professionals can adapt to ever-changing circumstances and needs.

## **2.5 MODELS LINKING PROFESSIONAL COMPETENCE AND CPD**

Models which link education, practice and learning, are now examined. Three generations of models - 'update', 'competence' and 'performance' models - effectively characterise the progressive approach to professional competence and professional development.

### **2.5.1 First generation 'update' model**

The 'update' model represents the first generation competence model and demonstrates a positivist perspective. It focuses on information transmission, acquisition and transfer, whereby people who know something teach it to those who do not know it in short intensive courses (Nowlen 1988; Boud and Hager 2012). Instructional mechanisms are heavily generic and didactic and are usually based on lectures in large formal group settings, with participants often being awarded some certification for attendance, rather than learning. Course content is dominated by informational update and straightforward problem-solving and is concerned with 'what' the professional must know. This model effectively provides practising professionals with knowledge comparable to those graduating and recognises that being 'up-to-date' is an important aspect of professional competence. Professional development is therefore 'straight-jacketed' to the same curriculum that applies to non-experienced practitioners and is to a large extent 'divorced from actual practice' (Boud and Hager 2012 p20/21).

The technical rational competence model and the functional competence model are examples of such 'update' models. The former assumes everything that the professional needs to be able to do can be taught. It gives little weight to experiential learning; it assumes that a body of theoretical knowledge is learnt and that what is learnt in one place can be applied in practical situations elsewhere (Eraut 1994). In the latter model, competence is determined through a process of functional analysis. It incorporates purpose, roles, units and elements of competence: it examines tasks, task management and the role/job environment, and effectively breaks all competences down into constituent elements.

However, given that professionals are continuously encountering new aspects and circumstances within their roles, neither the technical rational nor the functional competence model are seen to be hugely relevant to modern professions. Such 'knowledge acquisition' is



just one ‘means’ of professional development; it does not necessarily lend to a higher level of competence or performance by professionals, and is not an ‘end’ in itself (Nowlen 1988).

### **2.5.2 Second generation ‘competence’ model**

A second generation ‘competence’ model asserts that it is not sufficient to be current regarding knowledge. Current and relevant knowledge must be combined with other skills and traits (Nowlen 1988). Such skills include critical thinking and interpersonal skills while relevant traits incorporate integrity and self-directedness. Application, rather than didactic, sessions are emphasised here which focus largely on case studies and problem-solving. This ‘competence’ model also centres around an individual schema of self-image as a professional and incorporates self-direction as a motive that serves to direct actions in practice.

Such ‘second generation’ models incorporate behavioural and personal competence models, detailing relations between person and work (McClelland 1973; Boyatzis 1982; Morgan 1988; Nordhaug 1993; Spencer and Spencer 1993). Boyatzis’ (1982) model is widely cited and examines ‘the person in the job’. It asserts that visible competencies (or competences) like knowledge and skills are basic outward technical competencies required by the job whereas hidden competencies such as self-concept, trait, and motive are behavioural competencies which drive an individual’s performance in the job. The model asserts that motive and trait competencies have the most direct impact on self-concept and also have impact on knowledge and skill. However it fails to recognise that individuals and events are influenced by various other factors including political, social and organisational factors.

Middlehurst and Kennie (1997) assert that it is necessary to re-establish the notion of professionalism in which quality and accountability are delivered to third parties in ways which are integrated into practice, rather than being bureaucratic add-ons. They highlight some practical impacts: client relationships; people relationships; extension and development of skills; professionals required to be both intrapreneurs and entrepreneurs; and managing the organisation/practice. They note the importance of self-generation and re-generation of professional knowledge and practice in light of change. They suggest that, through further study, the practitioner should focus on the skills of problem-solving, critical evaluation and innovation, which are essential features for the survival and development of flexible and responsive practitioners.

### **2.5.3 Third generation ‘performance’ model**

A third generation ‘performance’ model recognises that being a professional is an unceasing movement toward a new level of performance and when new levels of performance are achieved, they seem inadequate because ‘better’ levels of possible performance come ‘into view’ (Mott 2000 p25). The overall performance model is an ever-changing one with fresh challenges as new stages of progression are reached. It supports the assertion that professional practice tends not to be on ‘hard’ ground facilitating predetermined rules and decision trees (Schon 1987); instead professionals deal with unique, uncertain, complex and ever-changing circumstances and ‘this places on the professional a requirement for adaptability that is unprecedented’ (Schon 1983 p15).

This model recognises that changes in individuals’ lives outside of their work can also impact on their performance, such that while individuals may be deemed ‘competent’, they may not necessarily perform appropriately. It suggests that all professionals may face similar challenges at common developmental stages and that professions may need to engage with other professions to address common issues. It is more complex as it demands extensive collaboration which requires all stakeholders to work in the same direction (Mott 2000).

Schon’s reflective practitioner approach advocates such a model of practice and is aimed at  
healing the splits between teaching and doing, school and life, research and practice, which have been so insidiously effective in deadening the experiences of school at all levels (Schon 1987 p15).

Schon (1983, 1987) acknowledges that practitioners often find themselves in ambiguous, ill-defined, conflicting situations for which the theories and models they learned do not prepare them. He posits that when effective practitioners are faced with a problem in their practice, they work through it instinctively and, drawing on previous similar experiences, test out various possible solutions until they resolve the issue. They work through the problem using a mixture of knowing and doing. He calls this process ‘reflection-in-action’ and uses the term ‘theory-in-use’ to describe the nature of the reflective activity engaged in. ‘Reflection-in-action’ is sometimes described as ‘thinking on our feet’. He proposes that by evaluating events afterwards, ‘reflecting-on-action’, professionals enhance their learning and add to their ‘repertoire’ of experiences from which they can draw in future problem situations. He notes that this entails

thinking back on what we have done in order to discover how our knowing-in-action may have contributed to an unexpected outcome (Schon 1983 p26).

Schon believes that it is the ability to reflect both in and on action that distinguishes the effective practitioner from less effective practitioners (This is also discussed in section 2.6.2).

Cheetham and Olivers' (1998) model of professional competence may also be examined as a performance model. Their model examines four core competences: knowledge/cognitive, functional, personal/behavioural, and value/ethics. Each of these is significant in own right but the four are also interlinked and to some extent dependent on each other. Each core competence has constituent components. Together, these lend to professional competence which generate outcomes. These outcomes may be 'macro' - broad overall indicators, 'micro' - which tend to be more activity based, or 'partial' - the result of a partially completed activity. These outcomes are then observed, either by the professional himself or by others, and the perceptions of these outcomes are then 'fed' back to the professional, either via third party feedback or by the professional's own reflection. This feedback may take place either during (partial outcome) or after an action. This reflection thus looks back to the overall competence components, thereby lending to improving the competence(s). The model incorporates meta-competences which effectively enable the core competences to operate. The model also includes reference to the work environment and the work context as well as more individual personalities and motivations.

However, while these models have progressed from considering competence as a binary element, they do not appropriately detail the progression of professional competence. Thus, when considering the workings of professionals, it would appear that these portray an oversimplification of professional development and that it might more usefully be considered as a series of stages in the professional development of expertise. As previously outlined (ref section 2.3), 'competence' can mean anything from ready-to-start work to being highly proficient, but must be more fully described in order to be truly useful. This has prompted a number of authors to examine progressive levels of competence (Fitts 1986; Boydell 1990; Boak and Thompson 1998). Such models examine the stages professionals might pass through as they develop. However, these models fail to appropriately consider how individual professionals may progress from one stage to the next in order to attain higher levels of professional competence.

Boud and Hager (2012) assert that a shift towards ‘participation, construction and becoming, that imply active involvement in practice and greater agency and change on the part of the professional are needed’ (p26). Hager and Hodkinson (2011) argue that professionals are continually in a process of ‘becoming’ and examine the term ‘development’ which has ‘biological connotations: growth, evolution, gradual unfolding and fuller working out’ (p34). They question the concept of a ‘tacit’ ladder, ‘from novice or initiate, or fringe dweller on the lower rungs to expert, accomplished professional at the top’ and the benefits of learning ‘from those with expertise’ (Hager and Hodkinson 2011 p66/7). They also examine the immersion of new practitioners into established participation, through working ‘relationally’ with more experienced individuals towards skilful participation in a community of practice (Hager and Hodkinson 2011 p64/65). They cite a model of skill acquisition, proposed by Dreyfus and Dreyfus (1980) and most famously used by Benner (1984) which attempts to understand how professionals progress to such higher levels of competence.

Benner’s (1984) seminal work discusses the nursing practitioner context. Her model was also used in a comprehensive study by IFAC (2002) to examine competency profiles for management accountants. This model posits that in the acquisition and development of skill, a student passes through five levels of proficiency: novice, advanced beginner, competent, proficient, and expert. It examines how an individual can progressively enter the domain of expert and predicts the kinds of expertise and knowledge that are gained by experience and so provides a rationale for the development of professional competence. Overall, Benner’s (1984) work supports three major changes in aspects of professional competence from ‘novice to expert’. First, there is a shift from reliance on abstract principles to concrete past experiences. Secondly, there is a shift from viewing situations as discrete, unrelated parts to an holistic viewpoint and thirdly, there is a shift from detached observer to involved performer.

Dall’Alba and Sandberg (2006) have also closely examined this model and assert that ‘no single form of learning activity is likely to capture the complexity of professional skill at any one level of experience’ (p398). They posit an alternative model comprising both a horizontal and vertical dimension regarding skills development: the horizontal dimension refers to skill progression with increasing experience while the vertical dimension refers to the variation in embodied understanding of practice.

However, while all of these models provide various means of aiding an understanding of development of professional competence, they do not describe how individual professionals actually develop their professional competence i.e. the critical element of learning is not considered within these models. A closer look at learning within the professions is therefore warranted.

## 2.6 PROFESSIONAL LEARNING

While there has been much focus on the learning of undergraduates, the actual experience of learning by professionals is 'still poorly understood' (Webster-Wright 2009 p704). There are many different ways of examining professional learning and the literature is substantial. The following examines some of the salient literature with regard to professional learning but is by no means exhaustive.

Where policymakers would once have used the word 'training' they now use the word 'learning': learning has effectively become the new 'buzzword' (Zubroff 1988). Learning is often prefaced according to location (workplace), duration (lifelong) or breadth (lifewide).

Further, it is no longer considered

a separate activity that occurs either before one enters the workplace or in remote classroom settings...Learning is not something that requires time out from being engaged in productive activity (Zubroff 1988 p395).

The concept of *lifelong learning* is the current predominant articulation of learning within professions. It is a 'complex and ambiguous term' (Sutherland and Crowther 2006a pxv). Lifelong learning and the continuous development of professional competence consist of professionals constructing

an understanding of current situations of practice using a repertoire of practical knowledge acquired primarily through experience in prior 'real life' situations (Cervero and Azzareto 1990 p 178).

In turn, *lifelong education* keeps 'doing and thinking together' and the curriculum focuses on 'situations not subjects...built around the student's needs and interests' where the learner's experience is 'the resource of highest value' (Lindeman 1926 p6-7). It effectively shifts the responsibility towards the individual.

Learning is viewed as a normal, usual, inevitable and desirable thing but while education is a conscious activity, learning is not necessarily so (Dewey 1916 p335). In practice, learning and education are often confused, and there tends to be an over-emphasis with institutional setting rather than process (Lindeman 1926). Learning is also often construed as an unproblematic process of absorbing the given, as a matter of transmission and assimilation and is seen to arise out of mental operations of a subject on objective structure, while in reality learning can be a process which includes the environment and the individual as components which interact with and influence each other (Biggs 1989). Also, the learner is part of the environment rather than just a detached spectator, and the contextual factors - what individuals bring to tasks, how individuals approach the learning activities and learning outcomes - may be influenced by the individuals' beliefs and their approaches to learning. All of these factors impact on and lead to a construction of personal meaning (Biggs 1989; Beckett 2004).

Meaning can therefore be viewed as personal connection and has potential to seriously influence learning outcomes in that learning outcomes may be influenced by beliefs about the nature of knowledge and of learning processes (Hofer and Pintrich 1997). Individuals' perceptions of the nature of knowledge are also critical; if learners believe knowledge is a fixed entity that exists separately from other information categories, they will not construct personal meaning (Hammer 1994; Beckett 2004).

There are many theories of learning (Illeras 2009). These are based on fundamental assumptions about the person, the world and their relations, and predominantly examine learning as either acquisition (product) or as participation (process) (Sfard 1998) with related emphasis on pedagogy and andragogy (Houle 1980; Jarvis 1985; Knowles 1990; Rahman and Velayutham 1998). However, there is a realisation that front-end courses are in themselves insufficient preparation for a lifetime of practice (more concerned with enabling strategic passing of exams rather than understanding fundamental concepts) and further, that such models cannot adequately prepare practitioners for accelerating change (Hager 2004). It is thus more sensible to view learning as a gradual process of growing understanding whereby the range of central concepts gradually deepens for the learner and the learner finds an appreciation of the links or 'connections' between the various concepts.

The crucial role of action in learning is stressed: at the extreme, without action, there can be no learning, and once in action, learning is inevitable (Jarvis 1992; Sfard 1998). In addition, learning is embedded within a particular context and learning is born out of the interaction with the world in which individuals reside, shaping and transforming individuals, and setting parameters within the learning environment. Conventional explanations view learning as a process by which a learner internalises knowledge, whether ‘discovered’, ‘transmitted’ from others or ‘experienced in interactions’ with others. This focus on internalisation effectively establishes a dichotomy between inside and outside, suggesting that knowledge is largely cerebral and positions the individual as the unit of analysis (Jarvis 1992; Sfard 1998). However, Fenwick et al (2012) assert that an understanding of learning must consider the interactions and relations between all parts of the system, both ‘non-human as well as human parts of the system...rather than focussing on internalised concepts, meanings and feelings of any one participant’ (p6).

Thus, for the purposes of this study, the focus is on learning as participation whereby learning may be viewed as a process in which learners improve work performance by carrying out daily activities which entail interacting with people, tools, materials and ways of thinking as appropriate (Gherardi 2011). It depicts learning as ‘fluid’, ‘produced’ and ‘reconstructed’ through relationships with and interactions between individuals, rather than an object which is acquired, internalised and owned. The learner is viewed as being at the centre of the learning process and terms such as ‘participation’, ‘reflection’, ‘dialogue’, ‘watching’ and ‘listening’ are linked to this view of learning (Sfard 1998; Engeström 1999, 2001).

As individuals develop and progress, there is an overall marked increase in learner autonomy and self-directedness. An autonomous learner is one who has exercised the rational choice for themselves between dependence (being directed) and independence (directing oneself) and who ‘is obedient to a law that he prescribes to himself’ (Candy 1991 p102). ‘Self-directed learning’ therefore is a process

in which individuals take the initiative, with or without the help of others, in diagnosing their learning needs, formulating learning goals, identifying human and material resources for learning, choosing and implementing appropriate learning strategies, and evaluating learning outcomes (Knowles 1975 p18).

Key areas of difference are highlighted with regard to learning as a person matures: self-concept, experience, readiness to learn, time perspective and orientation to learning (Knowles

1990 p119). Self-concept considers a transition from a dependent personality toward one of being a self-directed human being. Experience suggests that a growing reservoir of experience is accumulated and this becomes an increasing resource for learning. Readiness to learn becomes oriented increasingly to the developmental tasks of social roles. Time perspective shifts from one of postponed application of knowledge to immediacy of application. Orientation to learning moves from one of subject-centeredness to one of problem-centredness. Finally, motivation to learn becomes increasingly internal. Learning therefore becomes more experiential, centred on problems faced by the learner, self-evaluative, relevant to the practice setting, mindful of the learner's past experience and respectful of the learner's need to develop self-directedness (Jarvis 1985; Knowles 1990).

There is also convincing evidence that people who take the initiative in learning (proactive learners) learn more things and learn more effectively than people who sit at the feet of teachers passively waiting to be taught (reactive learners) (Knowles 1975; Ellinger 2004).

Those more proactive learners

enter into learning more purposefully and with greater motivation. They also tend to retain and make use of what they learn better and longer than do the reactive learners (Knowles 1975 p14).

Such self-directed learning is also more in tune with natural processes of psychological development, and

an essential aspect of maturing is developing the ability to take increasing responsibility for our own lives (Knowles 1975 p15).

This is particularly significant in the case of professional learners who must take responsibility for their own learning and development if they are to maintain and further develop their professional competence. Such learning is therefore an ongoing process whereby individuals incorporate new learning through a significant period of practical experience, rather than in discrete bite-sized chunks at 'off-the-job' events (Eraut 2001). In reality, professionals appear to construct their learning by moving back and forward between CPD events and their professional practice and if such activities are not carried out, professional performance will deteriorate (Daley 2001). Professional learning thereby comprises both formal and informal learning. It is also noteworthy that some authors refer to non-formal and informal learning as two distinct components (Eraut 2000) but for the purposes of this study all learning other than formal learning is examined within the 'informal' learning context.



### **2.6.1 Formal learning and informal learning**

Formal learning is regarded as that which has ‘a beginning and an end; that it is best separated from the rest of our activities; and that it is the result of teaching’ (Wenger 1998 p3). It comprises

a prescribed learning framework, an organised learning event or package, the presence of a designated teacher or trainer, the award of a qualification or credit and an external specification of outcomes (Eraut 2000 pi 14).

Such formal learning is intentional from the learner’s perspective and is widely regarded as important in the context of professions, to the extent that the focus of professional bodies, their members and their stakeholders

remains on formal provision, qualifications and accountability (Coffield 2000 pi);

however, this focuses largely on delivering content rather than enhancing learning (Webster-Wright 2009).

Informal learning is the corollary of formal learning; it is

learning which takes place in the work context, relates to an individual’s performance of their job and/or their employability, and which is not formally organized into a programme or curriculum by the employer. It may be recognized by the different parties involved, and may or may not be specifically encouraged (Dale and Bell 1999

p D .

The focus of informal learning is within the workplace (Beckett and Hager 2002). It is practice-based, organic/holistic, contextual, experience-based, arises in situations where the learning is not the main aim, and is activated by individual learners rather than teachers or trainers (Beckett and Hager 2002). The workplace and ‘everyday circumstances of work itself ‘creates challenges and opportunities’ that drive learning (Boud and Hager 2012 p24), incorporating

‘patterns of understandings and interactions when actors enact the practical and situated work activities with others, often using material resources in their environment’ (Johnsson and Boud 2010 p360).

It is also acknowledged however that some circumstances in the workplace may actually promote learning opportunities (Skule 2004), including high degrees of exposure to demands of stakeholders (e.g. customers and owners) and to external professional contacts, opportunities for feedback from work, employees having managerial responsibility, and a high probability that proficiency be rewarded through interesting tasks or better promotion or remuneration prospects. However, Boud, Rooney and Solomon (2009) urge caution with

regard to promoting interventions prompting such learning and development i.e. in 'formalising the informal' (p333).

Stern and Sommerlad (1999) present the differences between formal and informal learning opportunities at work as a continuum with formal programme leading to qualification at one extreme and unanticipated experiences and encounters that result in learning as an incidental by-product, which may or may not be consciously recognised, on the opposing side.

However, in reality, very little learning falls cleanly into either type: learning typically locates comfortably into one end of the continuum for several criteria but not for all. Stern and Sommerlad (1999) assert that four key dimensions may be used to assess whether learning is formal or informal: process, location and setting, purposes and content. 'Process' includes learner activity, pedagogical styles and issues of assessment, learning practices, and the relationships between learner and others (tutors, teachers, trainers, mentors, guides). 'Location and setting' considers whether location of the learning within a setting that is primarily education, community or workplace, if the learning take place in the context of fixed or open time frames; if there specified curriculum, objectives or certification. 'Purposes' examines whether the learning is secondary to other prime purposes or the main purpose, and whose purposes are the dominant ones - the learner's or others'. 'Content' pertains to matters concerning the nature of what is being learned, whether it is the acquisition of established expert knowledge/understanding/practices, or the development of something new, whether the focus is on propositional knowledge or situated practice.

In reality therefore, it is likely that practitioners learn and develop through a mixture of formal and informal learning and it is widely held that where individuals make use of their workplace experiences and make links between new information and prior knowledge, enhanced performance results (Senge 1990; Jarvis 1995; Usher, Bryant and Johnston 1997; Skule 2004; Boud and Hager 2012). The following examines this concept of experiential learning in more detail.

### **2.6.2 Experiential learning**

Learning from experience is a key aspect of learning (Senge 1990; Eraut 2000, 2004, 2007; Webster-Wright 2009; Fenwick et al 2012) and experiential learning cycles and reflective

aspects are key learning modes for professionals (Schon 1987). Much of the literature on experiential learning discusses 'learning from primary experience' (Jarvis 1995 p75). It involves

direct encounter with the phenomena being studied rather than merely thinking about the encounter, or only considering the possibility of doing something about it (Borzak 1981 cited in Brookfield 1983 p16).

The notion of experiential learning thus offers a space where a common sense can be constructed (Usher and Edwards 1994). However, mere activity does not constitute experience; experience involves change and to be meaningful, must be consciously connected with the consequences which flow from it (Dewey 1916). The measure of the value of an experience therefore lies in the perception of relationships or continuities to which it leads and includes cognition only in which it is cumulative or has meaning. Experience also includes both an active and a passive element: in the active domain, 'experience is trying', in the passive, 'it is undergoing' (Dewey 1916 p139). Such learning is therefore dependent on the interaction between social practice and everyday lived experience and on 'an interaction among the learner, the context and what is learned' (Webster-Wright 2009 p714).

The notion of experiential learning also highlights the importance of how experience is represented (Usher et al 1997). Kolb (1984) provides a useful reference point. He focuses on the processes associated with making sense of concrete experiences and the different styles of learning. His model of learning comprises four elements: concrete experience, observation and reflection, the formation of abstract concepts and testing in new situations. He represents these by way of an experiential learning circle and argues that the learning cycle can begin at any one of the four points and that learning should be viewed as a continuous process. The model stresses the role experiences play in learning and emphasises the use of 'here-and-now' experience to test ideas and the use of feedback to change practices and theories. Kolb (1984) argues that effective learning entails the possession of four different abilities at each point of the model: concrete experience abilities, reflective observation abilities, abstract conceptualisation abilities and active experimentation abilities. It does not expect that all individuals excel in each of these four areas but that individuals display an orientation or strength in one of these areas. This effectively suggests that individuals can position themselves in one of the four noted areas and Kolb proceeds to identify four related learning styles: Converger, Diverger, Assimilator and Accomodator.

However, while Kolb's model does provide 'an excellent framework for planning teaching and learning activities' (Tennant 1997 p92), it has been widely criticised and support for the model is weak. Criticisms of the model suggest that it fails to consider the case for secondary or indirect experience; that the idea of 'stages' or 'steps' does not necessarily align with the reality of thought processes; that the relationship between learning processes and knowledge is not clearly explained; that focus is on learning as a production of knowledge rather than on informed action; and insufficient attention is paid to the process of reflection (Jarvis 1987; Knowles 1990; Jarvis 1995; Tennant 1997; McGill and Brockbank 2004; Jarvis and Parker 2005; Boud, Cressey and Docherty 2006; Boud and Hager 2012).

Schon (1983, 1987) acknowledges that practitioners often find themselves in situations for which the theories and models they learned may not prepare them and posits that reflection, with regard to experiences, is required (ref section 2.5.3). Schon (1983) notes that reflection

involves looking to our experiences, connecting with our feelings, and attending to our theories in use. It entails building new understandings to inform our actions in the situation that is unfolding. The practitioner allows himself to experience surprise, puzzlement, or confusion in a situation which he finds uncertain or unique. He reflects on the phenomenon before him, and on the prior understandings which have been implicit in his behaviour. He carries out an experiment which serves to generate both a new understanding of the phenomenon and a change in the situation (p68).

He suggests that learning reflection-in-action is a developmental process in which practitioners first learn a system of rules and procedures, recognise their appropriate application within particular situations and then develop and verify new forms of knowing in actual practice situations. He proposes that this is an intuitive rejection of the textbook approach that practitioners have been taught in their professional training.

Schon (1983) proposes that the act of reflecting-on-action enables professionals to spend time exploring why they acted in a particular way. In so doing, professionals develop sets of questions and ideas about their activities and practice. Practitioners make sense of situations they perceive to be unique when they see them as something already present in their repertoire,

to see this site as that one is not to subsume the first under a familiar category or rule. It is, rather, to see the unfamiliar, unique situation as both similar to and different from the familiar one, without at first being able to say similar or different with respect to what. The familiar situation functions as a precedent, or a metaphor, or...an exemplar for the unfamiliar one (Schon 1983 p38).

Boud, Cohen and Walker (1993) consider that implicit in the notion of reflection is that experience can be abstracted from a situation and theorised in such a way that it may be used for some practical purpose. Therefore, reflection enables individuals with a 'framework within which they can examine their own strengths and weaknesses and identify strategies for improvement' (Huddleston and Unwin 1997 p137) and 'gives back not what it is but what it might be, an improvement on the original' (Biggs 1999 p6). Indeed, reflection can be considered as a technique to be applied to situations, or even a competence to be practised, rather than conceived as an embedded part of practice.

However authors have not arrived at agreement as to what reflection actually is and how it might be encouraged. Indeed, it has been described as 'mantric' in quality (Ecclestone 1996). Mainstream literature effectively describes reflection as an activity in which people 'recapture their experience, think about it, mull it over and evaluate it' (Boud, Keough and Walker 1985 p19). It incorporates returning to experience which describes recalling or detailing salient events; attending to or connecting with feelings which comprises using helpful feelings and removing or containing obstructive ones; and evaluating experience which involves re-examining experience in the light of one's intent and existing knowledge and integrating this new knowledge into one's conceptual framework (Boud et al 1985). It implies a form of mental processing with a purpose regarding 'issues for which there is no obvious solution' (Moon 1999 p4). However, it may aim merely at technical development of practice rather than at the definition of a personal practice that integrates elements of theory and practice (James and Clarke 1994) or it may incorporate an ability to analyse one's own practices, a process incorporating a problem-setting approach, learning by doing and critical enquiry, which extends beyond technical competence and focuses upon objectives, situational context and ethical issues (Alder 1991).

Schon's (1987) theory for educating effective practitioners has been criticised and the notion of 'reflection' as a pivotal aspect of programs of CPD has also been questioned (Boud et al 1993; McArdle and Coutts 2003). Indeed, Schon (1987) himself notes that practitioners

must plunge into the doing and try to educate themselves before they know what it is they're trying to learn (p12).

He warns of feelings of vulnerability, disorientation and loss of confidence before understanding is achieved. Schon (1983) also recognises that professional practitioners are

responsive to the outcome-focused interests of employers and government which can often leave little resource for emphasis on reflective learning and practice.

In addition, the reflective process requires time and 'when time is extremely short, decisions have to be rapid and the scope for reflection is extremely limited' (Eraut 1994 p145). The reflective approach may also be perceived as risky and unpredictable and some practitioners may find it difficult to analyse their thoughts and actions and to articulate them (Usher et al 1997). Schon's model also has a tendency to 'neglect the situatedness of practitioner experience' (Usher et al 1997 p168), given that levels of prior knowledge, prior relevant experiences and the ability to employ appropriate theories at a point in action will impact on the action. Further, learning situations may also present variables that frustrate the activity.

Notwithstanding, reflection continues to form an important part of educational and developmental models within professional education (ref section 2.5.3) which seek to make use of the experience of individual practitioners as a basis with which to improve and extend professional practice (Bleakley 1999; Boud et al 2006).

It is also acknowledged that individuals cannot appropriately develop their experiential learning in the absence of engagement with others - this is now examined.

### **2.6.3 Learning through engagement with others**

Many researchers have treated the person as a primarily 'cognitive' entity but the notion of distributed cognition gained some momentum in the early 1990s, and examines cognition as being 'possessed and residing in the heads of individuals' (Salomon 1993 pxii). This suggests that it is not just the 'person-solo' who learns, but the 'person-plus', 'the whole system of interrelated factors' (Salomon 1993 pxiii). This notion that learning is distributed amongst co-participants has been popularised by Lave and Wenger (1991) and Wenger (1998) whose focus on processes rather than entities or structures stresses the inseparability of the individual and the social (Hodkinson, Biesta and James 2008). This encapsulates learning in collaboration with others with regard to matters encountered in the workplace (Haggis 2008; Fenwick 2012a).

Learning is thus regarded as ‘not a one-person act’ and individuals think in relationship with others vis-a-vis matters encountered. ‘Situated learning’ focuses on the relationship between learning and the social situations in which it occurs. It provides a continuing framework for learning through practice (Salomon 1993) whereby

formal knowledge is converted...into skill by being used to solve problems of procedure...into informal knowledge by being used to solve problems of understanding (Bereiter and Scardamalia 1993 p66).

‘Collaborative learning’ focuses on where two or more individuals learn or attempt to learn something together (Urdu and Weggen 2000). Urdu and Weggen (2000) note central features of collaborative learning: emphasis on joint effort between participants; the generation rather than the transmission of knowledge; learning based on finding answers to areas of common inquiry; solving problems by data gathering, analysis and discussion in groups; learning based on learner-based activities rather than being instructor-focused, with objectives to construct shared meanings and shared understanding of the problem or the phenomenon under inquiry and discussion; and social interaction between participants which is assumed to trigger learning mechanisms in individuals.

The difference between problem-solving abilities established by the learner working alone and the learner’s problem-solving abilities when assisted by collaborating with more-experienced people has also been examined (Vygotsky 1978; Engstrom 1987; Hedegaard 1988) and it is suggested that superior problem-solving abilities are in evidence when collaboration is present. Collaborative learning is thus suggested as critical in practice; therefore employees who cannot collaborate with others to share and build knowledge will clearly fall behind those of their peers who have such abilities.

In the case of professional development, building new knowledge and capability require the reciprocal construction of formal information, work experiences, learning experiences and other informal knowledge (Urdu and Weggen 2000). Participants are required to be open-minded, tolerant, and make their thinking processes transparent. Collaboration aims to produce a joint outcome and requires interdependency with regard to sharing and generating new knowledge with peers, being active and developing initiative. It provides opportunities for individuals to use high order thinking skills and problem-solving in the construction of ideas about practice. It is based on a simple but powerful idea where groups or learning communities that ground their professional development on mutual learning processes (Stoll,

Bolam, McMahon, Wallace and Thomas 2006; Adler, Kwon and Heckscher 2008). The concept of such groups is now examined in greater detail.

### *Communities of Practice (COPs)*

Lave and Wenger (1991) assert that learning can occur beyond the individual and can arise out of participation in a network and/or in a social practice. Their concept of 'situatedness' typically involves people being 'full' participants in the world. They suggest a very explicit focus on the person as member of a sociocultural community whereby learning implies becoming a different person with respect to the possibilities enabled by those systems of relations. Furthermore, activities, tasks, functions, and understandings do not exist in isolation but are contextualised as part of a broader system of relations in which they have meaning. Knowledge is therefore located in the COP and 'it makes no sense to talk of knowledge that is decontextualized, abstract or general' (Tennant 1997 p77). Overall emphasis is on

comprehensive understanding involving the 'whole' person rather than 'receiving' a body of factual knowledge about the world, on activity in and with the world, and on the view that the agent, activity, and the world mutually constitute each other (Lave and Wenger 1991 p33).

Any 'power of abstraction' is thoroughly situated in the lives of persons and in the culture that makes it possible; individuals cannot learn without belonging (to something) and cannot belong without learning the practices, norms, values and understandings of the community to which they belong. Learning therefore may involve the whole person not only in relation to specific activities, but in relation to social communities (Stoll et al 2006).

This concept of COPs is based around four premises: firstly that people are social beings; secondly that knowledge is a matter of competence with respect to valued enterprise; thirdly that knowing is a matter of participating in the pursuit of such enterprises; and fourthly that meaning, the ability to experience the world and engagement with it as meaningful, is ultimately what learning is to produce (Wenger 1998).

This model of situated learning proposes that learning involves a process of engagement in a COP,

a set of relations among persons, activity and the world over time and in relation to other tangential and overlapping communities (Lave and Wenger 1991 p98).



It asserts that COPs are everywhere and that individuals are generally involved in a number of them; whether that is at work, school, home, or in leisure interests. In some groups individuals are core members, in others they are more at the margins.

The characteristics of COPs vary and membership in COPs is often 'tacit'. Some may have names but many may not. COPs may differ from institutional entities in that they negotiate their own enterprise: they arise, evolve and dissolve according to their own learning and they shape their own boundaries. Such practice however is often a response to a designed organisation and learning within such practice is a process of participation. This process places emphasis on learning, rather than teaching, by building on learning opportunities offered by practice and by engaging communities in the design of their practice as a place of learning. It also gives communities access to the resources they need to negotiate their connections with other practices and their relations with the organisation where learning is seen as a gradual process.

Learning thus takes place in social relationships; whereby 'social engagements provide the proper context for learning to take place' (Wenger 1998 p14). The nature of the situation impacts significantly on the process. Interdependency exists between agent and the world, activity, meaning, cognition, learning and knowing, emphasising the inherently negotiated character of meaning and the character of the thought and action of persons-in-activity. The resultant world is therefore socially constituted comprising objective forms and systems of activity, and agents' subjective and inter-subjective understandings of them. Knowledge of the social world is socially-mediated and open ended and comprises a learning, rather than a teaching, curriculum (Stoll et al 2006).

A distinction between a teaching curriculum and a learning curriculum highlights further consideration: a teaching curriculum

supplies, and thereby limits, structuring resources for learning, the meaning of what is learned is mediated through an instructor's participation, by an external view of what knowing is about (Lave and Wenger 1991 p97)

while a learning curriculum consists of situated opportunities for the improvisational development of new practice and is

a field of learning resources in everyday practice viewed from the perspective of learners (Lave and Wenger 1991 p97).

A learning curriculum is essentially situated, is characteristic of a community, and involves participation at multiple levels. It cannot be considered in isolation or analysed apart from the social relations that shape participation within the COP.

Participation is based on situated negotiation, and the renegotiation of meaning in the world and understanding and experience are in constant interaction. The notion of participation thus dissolves dichotomies between cerebral and embodied activity, between contemplation and involvement, between abstraction and experience. Furthermore persons, actions, and the world are implicated in all thought, speech, knowing and learning (Lave and Wenger 1991).

Learning is thus not seen as the acquisition of knowledge by individuals but more a process of *social* participation. Learners inevitably participate in communities of practitioners and may participate as newcomers or old-timers or somewhere in between. Initially people have to join communities and learn at the periphery. However, newcomers are provided with more than an 'observational' post and their participation is required for absorbing and being absorbed in the 'culture of practice'. The mastery of knowledge and skill requires newcomers to move toward 'fuller' participation in the socio-cultural practices of a community. A period of participation provides learners with an opportunity to make the culture of practice part of their own practice. This period

includes an increasing understanding of how, when, and about what old-timers collaborate, collude, and collide, and what they enjoy, dislike, respect, and admire (Lave and Wenger 1991 p95).

It also offers views of expert 'masters', and more advanced apprentices in the process of becoming full practitioners. Gradually participants' engagement deepens and becomes more complex. As they become more competent, they move more towards the 'centre' of the particular community, ultimately towards full participation (Lave and Wenger 1991), with a more significant impact on the individual members' own work and sense of efficacy (Stoll et al 2006). Thus, the newcomer becomes an old-timer, whose changing knowledge, skill and discourse are part of a developing identity, a member of a COP. Stoll et al (2006) refer to the different phases of 'initiation', 'implementation' and 'institutionalisation' (p228). The COPs also have histories and developmental lifecycles and reproduce themselves in such a way that the transformation of newcomers into old-timers becomes remarkably integral to the practice.

In addition, knowing is inherent in the growth and transformation of identities and it is located in

relations among practitioners, their practice, the artefacts of that practice and the social organisation and political economy of communities of practice (Lave and Wenger 1991 pi 22).

‘Legitimate Peripheral Participation’ (LPP) is proposed as a descriptor of engagement in social practice that entails learning as an integral constituent. It refers to the relations between newcomers and old-timers, and about activities, identities, artefacts, and communities of knowledge and practice. A person’s intentions to learn are engaged and the meaning of learning is configured through the process of becoming a full participant. The purpose

is not to learn from talk as a substitute for legitimate peripheral participation; it is to learn *to* talk as a key to legitimate peripheral participation (Lave and Wenger 1991 pi 08-9).

As people become full participants, they often take on organizing or facilitative roles. Wenger (1998) notes that this participation

refers not just to local events of engagement in certain activities with certain people, but to a more encompassing process of being active participants in the practices of social communities and constructing identities in relation to these communities (p4).

LPP is not an educational form, a pedagogical strategy or a teaching technique but is something that takes place whether or not there is an educational content. The term LPP thus helps to define membership of the COPs. It comprises three contrasting aspects: legitimate v illegitimate; peripheral v central; and participation v non-participation. ‘Legitimate’ suggests that participation is a crucial condition for learning and also a constitutive element of its content. ‘Peripherality’ suggests there is multiple, varied, more-or-less engaged and inclusive ways of being located in the fields of participation defined by a community. Peripheral participation is about being located in the social world. Changing locations, varying perspectives, developing identities are all valid forms of membership. Focus is on ‘full’ participation, rather than central (no centre focus point) or complete (not a closed domain) participation, and this focus is used to portray the diversity of relations involved in varying forms of community membership.

Full participation however requires engaging with and becoming competent in tasks of increasing accountability (Lave and Wenger 1991). Each workplace has a pathway of activities and goals that are a product of its unique activity system and access to participation

is dependent on the 'invitational' qualities of the workplace and the individuals acting in the workplace (Billett 2001 p66). These 'invitational' qualities are shaped by hierarchies, group affiliations, personal relations, workplace cliques, and cultural practices. Furthermore, there is an interdependence between individuals and social practices, and perceptions of workplace affordances reside with the individual.

The co-construction of knowledge refers to the reciprocal act of learning through which 'both the object and the subject are transformed' (Billett 2001 p69). A model of guidance which moves workers towards fuller and more critical participation in workplace COPs is thus advocated (Billett 2001).

A COP therefore involves much more than the technical knowledge or skill associated with undertaking some task. Members are involved in a set of relationships over time (Lave and Wenger 1991) and communities develop around things that matter to people (Wenger 1998). For a COP to function, it needs to generate and appropriate a shared repertoire of ideas, commitments and memories. It also needs to develop various resources such as tools, documents, routines, vocabulary and symbols that in some way carry the accumulated knowledge of the community. In short, it involves ways of 'doing' that are shared to some significant extent among members and social practices are in the process of reproduction, transformation and change and learning is very much viewed as a social process. It may thus be concluded that if learning is impacted by the relationships between individuals, practitioners must ensure that they can become appropriate participants in COPs.

However, this situative view of learning is not always practical and may not suit abstract, complex, work activities (Billett 2001). Workplace communities tend to conserve, protect, and recycle their knowledge, not critically challenge and extend it. Therefore, the natural learning processes of practice may not illuminate underlying contradictions and inequities that prevent the strengthening and growth of the community itself. Newcomers may learn incorrect and problematic techniques and ideas from experienced community participants, and such problematic knowledge may become authoritative through continuous reinforcement in social learning processes and resistant to change. Also, some natural community structures and power imbalances may exclude some learners from participation and it is most likely not possible to stretch legitimate peripheral participation to cover all workplace learning in all communities (Fuller, Hodkinson, Hodkinson and Unwin 2005;

Hughes, Jewson and Unwin 2007). Finally, Lave and Wenger (1991) are dismissive of formal education and of the role 'teaching' plays in the workplace learning process and in learning in off-the-job settings (Fuller et al 2005).

It would appear that learning within professions is complex and that there are many different ways in which professional learning actually happens. The concept of lifelong learning shifts the responsibility towards the individual. While the individual may engage with a variety of different means of formal and informal learning, the ability to make links between situations encountered in the workplace, new information and prior knowledge is critical i.e. an attempt to reflect on experiences is very important. Further, the benefits attaching to collaborative learning are also acknowledged and it is reported that the problem-solving ability of the learner is greater when working with others, particularly more experienced others.

## **2.7 CONCLUSION**

This chapter presented a literature review examining key aspects pertinent the study. It commenced with an examination of the key components of 'professional competence', the component which underpins this study. This examination described the nature and key characteristics of professions and professionals, the concept of professional competence and the overall usefulness of the competence approach.

The chapter continued to establish how professional competence may be developed. This required a closer examination of issues relating to professional education and professional development, together with an analysis of *what* and *how* professionals learn in this overall context. The progression from initial to continuing professional education and development was detailed and the current CPD context was described. Various models were then presented which strengthen the link between professionals' continuing development and their practice.

The study recognises that it is the responsibility of individuals to engage with learning and development in order to develop and maintain professional competence. Individuals are placed at the centre of this study and the literature pertaining to professional learning was reviewed. The literature highlighted a marked increase in learner autonomy and self-

directedness as professionals learn and develop their professional competence. It examined some key aspects of learning including formal and informal learning, experiential learning and learning through engagement with others.

This chapter has provided a view of the existing academic literature pertinent to the study. Chapter Three provides a review of the contextual focus of the study. It describes the accounting profession and more particularly the subject of the study, Chartered Accountants Ireland.

## **CHAPTER THREE**

### **THE ACCOUNTING PROFESSION**

### **3.1 INTRODUCTION**

This purpose of this chapter is to provide a background to the accounting profession and a contextual view of the current status of professional education and development. The chapter commences with an examination of the progression of the accounting profession from a ‘service’ profession to the current commercially-oriented profession. The role of professional education and development is then outlined and the current professional educational guidance is detailed. A brief review of prior research examining CPD within the accounting profession is also described. The accounting profession within Ireland is then examined, with focus on Chartered Accountants Ireland (CAI) which forms the basis of the current study.

### **3.2 THE ACCOUNTING PROFESSION**

The accounting profession may be described as the ‘medical consultant of industry’ (Carr-Saunders and Wilson 1933 p219). Its principal role is to protect

the economic interests of professional members, clients and...third parties who place reliance on the pronouncements and advice delivered by both the professional body and its members (Parker 1994 cited in Pierce 2007 p8).

The accounting profession maintains a significant status within society and is considered one of the leading professions in the context of size, influence and variety of services offered (Lee 1991; Suddaby et al 2009; Spence and Carter 2014). It is consulted by the legislature and government departments with the result that

very few inquiries into matters affecting the industrial and economic welfare of the country are conducted without a representative of the profession (Carr-Saunders and Wilson 1933 p220).

Accounting professionals, in turn, are considered as ‘gatekeepers of the public’s trust in our institutions’ in the context of their role of conveying credibility regarding financial affairs to a wide set of stakeholders (Fischer and Rosenzweig 1995 cited in Pierce 2007 p8).

Accounting and the keeping of accounts have been in existence for many hundreds of years but it was not until the industrial revolution and the increase in the scale of industry and commerce that regular employment of accountants as professionals became prominent (Carr-Saunders and Wilson 1933). Accountants were historically perceived to be part of a solid conservative profession with an impeccable reputation for ethical integrity and the



connotation of a 'service' profession was prominent, where professional education emphasised professionalism and a code of ethics, with a strong focus on 'the public interest', and a strong association with integrity, honesty and respectability (Carnegie and Napier 2010). The public interest has been defined as 'matters of public concern, not public curiosity' (ICAI 2003 Para 2.4). In this context,

public concern extends to the concerns of clients, government, financial institutions, employers, employees, investors, the business and financial community and others who rely upon the objectivity and integrity of the accounting profession to support the propriety and orderly functioning of commerce (ICAI 2006 Para 100.1).

The first half of the twentieth century saw the accounting profession pass

from a Wall Street-centered elite that styled itself after a British ideal of the professional as a disinterested, independent gentleman who did not promote himself and whose integrity and expertise did not require rigid rules of conduct, to a new generation that embraced a more modern ideal of the professional, one who followed strict rules of conduct and educational requirements, and who embraced a broader vision of public accountancy's responsibilities (Doron 2009 piv).

Substantial changes to the profession also emerged from the mid-1960s onwards (Boyd 2004), with a movement towards a 'business profession' (Carnegie and Napier 2010). Hanlon (1994) traces such changes in the workings of the profession and suggests that the recessionary experiences of the 1980s led to a focus on cost issues as people shopped around and bought at the lowest price: accounting practice firms therefore had to look to offering other services and used auditing as a gateway and a marketing tool to some extent, to more profitable services such as consultancy or tax. The changing nature within big firms was also evident with a move from accounting-based specialisms to commercial-based specialisms pertinent to industry sectors. The profession also began to see an increased need for different skill categories: technical skills, denoting an ability to perform jobs; commercial skills, incorporating an ability to control jobs; and social skills, demonstrating an ability to bring in business (Hanlon 1994). Partnership within accounting practice firms was typically awarded only to those who could bring in substantial profits. In addition, the beneficiaries of the audit process were redefined, and senior management personnel were considered as major direct stakeholders with the introduction of the management letter. Furthermore, clients are not a homogeneous group; some are knowledgeable and active while others are less knowledgeable and more inclined to seek professional advice in the traditional sense (Hanlon 1994; Carnegie and Napier 2010; Spence and Carter 2014).

This has brought about new challenges and illustrates the difficulty of being a professional with an explicit covenant to serve the public interest in situations where there are considerable economic incentives to adhere to economic self-interest (Parker 1994; Puxty, et al 1997; Suddaby et al 2009; Carrington et al 2013, Spence and Carter 2014). The client interest often supersedes the public interest, leading to concerns that the profession fails to make the powerful accountable and remains therefore, itself, unaccountable (Canning and O’ Dwyer 2001). There are also concerns regarding quality of service (Lee 1991): indeed it has been suggested that the accounting profession is

uninhibited by the need even to pay lip service to a public interest ethos, firms more openly promote ideals which encourage competitive individualism, with an emphasis on retaining clients, pleasing the customer (i.e. capital) and promoting business virtues (Willmott and Sikka 1997 p833),

and that audit partners stand by each other’s accounting practices, even in the face of ‘questionable accounting practices’ (Zeff 2003 p189), where their primary concern is profit rather than service,

‘as long as you can add to the profit per partner figures rather than reduce them, you will make it [as partner]’ (Spence and Carter 2014 p4).

While it can be argued that the behaviour of member firms is

potentially more visible than that of individual accountants from the point of view of the public perception of accountants and their reputations (Pierce 2007 p1),

the concept of the individual ‘professional’ has also changed. Mautz (1988) refers to the ‘CPI’ professional and the ‘EC’ professional. ‘CPI’ refers to ‘concern-for-public-interest’, and the CPI professional is one with ‘a degree of responsibility, wisdom, and concern for public welfare’ while ‘EC’ refers to the ‘expert competitor’ and is characterised by a

skilled, highly-motivated, show-them-no-mercy-and-expect-none role model who saw professional competitors as antagonists to be defeated, and not as colleagues sharing similar goals and philosophy (Mautz 1988 p121).

This shift from ‘CPI’ professional to ‘EC’ professional’ means that the accounting profession now has to contend with demands for efficiency and accountability, increased exposure to scrutiny and market pressures, and increased demands concerning the nature of services delivered (Wyatt 2004; Kornberger, Justesen and Mouritsen 2011; Spence and Carter 2014).

The increase in the numbers of accountants who work outside of accounting practice is also very significant. A large number of these work in financial accounting, management

accounting and financial service roles (CAI 2012). These roles are also experiencing changes (Lindsay 2013). Feeney (2013) describes the changing role of the management accountant. The decentralisation of accounting information in business organisations has led to the evolution of the management accounting role from a 'bean counter' to a 'business advisor' (Burns, Ezzamel and Scapens 1999; Siegel and Sorensen 1999) and a transition from 'business historian and company watchdog' towards a more commercially-oriented function (Granlund and Lukka 1998 p187). Further, an array of management accounting techniques enables the accountant to play a key role in the development and execution of organisational strategy (Burns and Yazdifar 2001) such that the accountant's role is now expanded to incorporate

newer and wider dimensions such as consultant, advisor, and change agent...alongside the traditional function of financial monitoring and scorekeeping (Feeney 2013 p13).

Differing role aspects require an ability to report accurately (bean counter), and to consider facts commercially (business advisor), thus requiring varied skills sets (Feeney 2013).

Accountants also operate midst a backdrop of social, economic and political influences and face considerable challenges in keeping up-to-date (Kennie and Enemark 1998; Albrecht and Sack 2000; ACCA 2003; Spence and Carter 2014). The early years of the 21<sup>st</sup> century are dominated by velocity,

events are moving faster than the pen records these for cold print...the speed at which knowledge doubles is fantastic (Saeed 2001 p9).

Six primary drivers of change have been identified: globalisation, technology, concentration of market power, increased competition and inexpensive information (Albrecht and Sack 2000). These lead to increased challenges: the challenge to converge practice worldwide; the challenge posed by changes in financial practice in both public and private sectors; growing concern about professional competence, monopoly and accountability; consideration over the binary nature of 'competent' or 'not competent'; and the fact that there are no universally acknowledged gradations between just competent or highly competent (Saeed 2001).

The accounting profession therefore 'is changing, expanding and, as a result, becoming increasingly complex' (AECC 1986 p2) and the 'meaning of professionalism is changing' (Spence and Carter 2014 p946). The increase in relevant legislation and regulation has meant that the workload demands of the accountant have become more complex. The accountant strives to balance the daily demands of roles and the continuous need to strive for ways to

enhance and improve performance so that workload can be completed in a more efficient and effective manner. The accounting profession has many stakeholders: external clients, internal customers and the general public now expect the accountant to adequately respond in a knowledgeable and timely fashion, and ensure competence regarding the 'varied and highly skilled duties which he is called upon to perform' (Carr-Saunders and Wilson 1933 p221). This has led to increasing challenges regarding education and development within the profession (Fenwick 2012b; De Lange et al 2012).

### **3.3 THE ROLE OF PROFESSIONAL EDUCATION IN THE ACCOUNTING PROFESSION**

Accountants have a professional ethical obligation of due care to their clients, employers and other stakeholders, and must demonstrate their ability to discharge their obligation in a competent manner (Carr-Saunders and Wilson 1933). Any lack of competence or ethical behaviour with regard to financial reporting, public accountability and maintaining public trust has consequences with regard to the reputation and standing of the profession. Accountants hold positions of importance in all sectors: stakeholders who make decisions based on the information examined and certified as fairly represented by accountants rely, at least to some extent, on the professional designation as proof of professional competence.

There has been a general rise in society's expectations of what an education system should achieve, and this is extending to the professional accounting education system whereby the objective is to develop a professional ideology of seeking to ensure the attainment and maintenance of competence (Moon 2004). Certain knowledge and skills are deemed critical to the accounting professional (AECC 1986). The accounting professional must be knowledgeable in three key areas: general knowledge, which refers to the characteristic of a broadly educated person; organisational and business knowledge, which are needed to understand their own work, clients' business environments and specific accounting issues; and accounting knowledge, which facilitates use of data, exercise of judgement, evaluation of risks and solving real-world problems. Communication, intellectual and interpersonal skills are also important: accountants need to be able to transfer and receive information with ease; need to be able to solve diverse and unstructured problems in unfamiliar settings; deal with judgements, ethical issues, conflicting demands, unexpected requirements, coinciding deadlines; and also need to be able to work effectively in groups with diverse members.

Professional accounting education has been strongly influenced by economic developments over the years and professional accounting education has evolved accordingly to cater for an ‘increasingly dynamic, competitive, and complex business environment’ (Byrne and Flood 2003 p211) necessary to develop

knowledge and skills among students and members that will distinguish them in an increasingly competitive marketplace and will enhance...career flexibility (Byrne and Flood 2003 p210).

However, Hanlon (1994) urges caution and suggests that training and development of accountants may have become primarily concerned with developing commercial awareness rather than serving the public interest.

Similar to education within other professions, the professional education and development of accountants may be considered as two separate components, pre-qualification and post-qualification education and development. Policies for initial education have developed through a series of mutual accommodations between higher education and professional organisations and are notoriously overcrowded because they attempt to include all the knowledge required for a lifetime in the professions (Cervero 2001). However, it is becoming increasingly apparent that this ‘frontloading’ effort may not be as efficient as the current process suggests (Flood and Wilson 2009) and the profession has renewed its focus on post-qualification education and development (IES 7b 2012). The following examines the current CPD context within the profession.

### **3.3.1 Continuing Professional Education and Development (CPE and CPD)**

IFAC (2002) suggests that the period during which accounting practitioners develop their proficiency in professional roles continues well beyond initial qualification. Continuing education and development occur at a stage when professionals are likely to be aware of a need for better ways to think about what they do and need to find better ways to integrate CPE, both its content and its educational design, into their individual and collective professional practices (Houle 1980). Indeed, the first two or three years after qualifying are probably the most influential in developing the particular personalised pattern of practice that every professional acquires (IFAC 2002).

Until the 1980s, 'little systematic thought' had been given to education and development regarding this following forty years of professional practice (Cervero 2001 p17) and little resource had been allocated (Houle 1980). However, the concept of CPD is now considered mainstream within the accounting profession. Initially, perceived professional obsolescence in knowledge, skills and practices was the main rationale for increased emphasis on mandatory CPD in accounting (Rahman and Velayutham 1998; Eurich 1990). However, the current espoused goals of CPD are to support and enhance the knowledge and skills present at point of entry into the profession and to provide 'challenging opportunities for learning and using skills and knowledge' (AECC 1986 p6). Such post-qualification education supports lifelong education in the service of being a professional accountant and a need for accounting practitioners to be able to identify when their levels of knowledge and skills have become deficient so that they can proactively initiate training/development to regain competence (Jarvis 2004; Rahman and Velayutham 1998).

There is a prevailing assumption that the professionals who oversee the accounting CPD system know what competence is and do not need to spell it out (Eraut 1994). CPD by its very nature should characterise actions of experienced professionals, should demand thinking skills of a high order in addition to skilled behaviour through practice and should recognise that even for experts, professional performance involves learning and there is always more to be learned (Eraut 1994). However, there has been little attempt to analyse the appropriateness of supports provided to date.

A central issue therefore is whether CPD appropriately equips accountants to deal with the present and the future (Galhofer and Haslam 2007). Employability is undoubtedly an important factor (Rothwell 2004); however CPD engagement and participation decisions are also influenced by the courses offered by professional bodies (Paisey and Paisey 1996). Meanwhile, CPD plays an increasingly important role in the finances of the professional accountancy bodies and while the latitude as to what counts as CPD is undoubtedly increasing, emphasis typically remains on technical matters, which have a short life (Paisey and Paisey 1996).

In practice, members can provide evidence of CPD by attending a variety of courses, seminars, meeting and conferences and CPD can also be attained through in-house training. Courses predominantly consist of technical updates. To some, this is sufficient evidence of

the accounting profession's commitment to lifelong learning (Paisey and Paisey 1996). However, Hatherly (1999) asserts that many 'educationalist ideas are ill suited to the holistic knowledge base required for accounting as a service to innovation and wealth creation' (p10) while Sundem and Williams (1992) note that the critical elements of 'what' is taught and 'how' it is taught must also be appropriately addressed. De Lange et al (2012) report similar recommendations.

Also, others perceive CPD as a mechanism to learn how to learn more effectively or to engage in learning for intrinsic worth and posit that a current 'poverty of education' exists because professional students and members 'are encouraged to learn rules and techniques, but with little reflection on their social consequences' (Sikka, Haslam, Kyriacou and Agrizzi 2007 p4). It is notable that until very recently, little attention was paid to the role of accounting and auditing in society within formal offerings, despite the acknowledgment of responsibilities towards society (Zeff 2003; Barker 2004; Baker 2005; Sikka et al 2007; Carrington et al 2013).

CPE, on its own, therefore does not provide assurance that all members will provide high quality professional service all the time - to do so involves more than attending formal offerings; it also involves applying knowledge with professional judgement, an objective attitude, commitment and capacity to learn and develop (AECC 1986). Therefore, focus should not be

on the specific course content nor the number of hours in the curriculum, but on the capabilities needed by the profession that should be developed through the educational process...[the] role of the profession is to specify and communicate the skills and knowledge needed to be an accomplished practitioner (AECC 1986 p1).

Given the wide variety of stakeholders, the accounting institutions have produced detailed guidance in a bid to reconstruct confidence in accounting education.

### **3.4 CURRENT PROFESSIONAL EDUCATION GUIDANCE**

The worldwide accounting body, the International Federation of Accountants (IFAC) has published a number of pieces of education guidance. It is noteworthy that IFAC's education arm, the International Accounting Education Board (IAESB), is currently revisiting/has recently revisited all of its educational guidance, consisting of a series of International

Education Standards (IESs) in consultation with a wide range of stakeholders and it is anticipated that updated guidance will be fully operational by 1 July 2015 (IES 1 2013; IES 2 2014; IES 3 2014; IES 4 2014; IES 5 2013; IES 6 2012; IES 7b 2012) [IES 8 (2012) is currently in the process of being revised].

IFAC (IES 2 2014; IES 3 2013; IES 4 2014; IES 8 2012) outlines four different levels of proficiency with regard to overall professional competence; foundation, intermediate, advanced and mastery. A more detailed elaboration of these levels of proficiency is outlined in Appendix A.

IFAC outlines two distinct assessment requirements with regard to professional competence: summative assessment concerning confirmation of professional competence at qualification point (IES 2, IES 3, IES 4, IES 5, IES 6), and ongoing verification of CPD requirements for qualified accountants (IES 7b). The former comprises a formalised written examination process at point of qualification. The latter is not so clearcut and indicates that objective evidence, stored in written or electronic format, suffices with regard to the ongoing assessment of competence of qualified accountants. However, there is no clear guidance with regard to the level or appropriateness of required CPD, which can be hugely variable in terms of quality and appropriateness. A closer look at the guidance pertaining to continuing professional education and development within the accounting profession is therefore required.

As highlighted in Chapter One, IFAC introduced IES 7, *Continuing Professional Development: A Programme of Lifelong Learning and Continuing Development of Professional Competence* in 2004 (effective 1 January 2006) and requires mandatory CPD for all professional accountants. IES 7 has since been redrafted (IES 7b 2012) and the title of the latest promulgation is *Continuing Professional Development* - the 'lifelong learning' element is elaborated in the contextual paragraphs. IES 7 attempts to foster commitment to lifelong learning and to facilitate access to CPD opportunities, with the overriding objectives of maintaining professional competence relevant to the nature of professional work and professional responsibilities of individual accountants, and to protect the public interest. It is effectively an extension of the more traditional education process that leads to initial qualification. The professional knowledge, professional skills, and professional values, ethics and attitudes gained by the point of qualification must effectively continue to develop



appropriately, pertinent to the professional activities and responsibilities of the individual practitioners. IES 7 also attempts to ensure relevant, measurable and verifiable CPD activities and provides guidance to aid monitoring and enforcement of CPD.

The guidance details differing approaches to meeting IES 7 requirements. In particular, it highlights input-based approaches, whereby a specified amount of learning activity is established appropriate to develop and maintain competence; and output-based approaches whereby professional accountants are required to demonstrate, by way of outcomes and evidence, that they develop and maintain professional competence which can be objectively verified and measured. The output-based approach facilitates a less rigid and more dynamic mechanism. Indeed, the overall trend is a move towards output-based systems, particularly as the pace of change in most environments is becoming more rapid, and the output-based system facilitates a more dynamic mechanism (Lindsay 2013). IES 7 also highlights a combination approach which can consist of elements of both input and output approaches, setting the amount of learning activity required and measuring the outcomes achieved.

Input-based approaches have traditionally been prominent with regard to recording and measuring CPD because of their ease with which members can understand what is expected, and relative ease of monitoring, measurement and verification. This typically measures CPD activity in hours or equivalent learning units. IFAC (2008) highlights that input approaches do however have limitations in that they cannot readily measure the learning outcomes or competence(s) developed. They are effectively a ‘form over substance’ approach. Such an input approach is also open to manipulation and once a member ‘signs in’ for an activity, they are deemed to have gained those hours of CPD, regardless of whether they actually attend and participate in the activity. Likewise, this approach does not take into account the relevance, appropriateness and quality of the activities.

The output-based approach requires the accountant to demonstrate the development and maintenance of relevant competence by periodically providing evidence that has been objectively verified by a competent source and measured using a valid competence assessment method. This is a newer concept and responds to the ‘climate of increased accountability and external pressures’ whereby professional bodies are attempting to measure the impact of CPD on the professionalism of practitioners (IFAC 2008 pviii). The validation should identify the outcome or competence to be achieved; may result in a particular learning

activity or development programme that involves numerous learning activities; and the achievement of performance outcomes from the work environment or through other means such as professional re-examinations. The key advantage of this approach is that it sets out to measure directly what the CPD activity is expected to achieve and contribute, while allowing both the individual and the professional body some means of mapping the overall progress to the accounting qualification (IFAC 2008). This approach is a ‘substance over form’ approach and may also be dynamic enough to cater for each individual member of the profession. However, it can be difficult to use in practice.

The combination approach may take many forms. IES 7 details representative alternatives around the specification of a certain number of learning units as an indication of likely effort required to achieve competence, together with verification of competence achieved as a result of the learning activities. In theory, this may well prove to be the ideal approach but IFAC (2008) suggests that this combination approach is not yet established to the point that a proper assessment can be made.

IFAC (2008) asserts that an input-based approach may be more suitable for some sectors while an output-based approach may be more suitable for others, and that professional bodies might consider targeting CPD towards a variety of membership strata, indicating ‘type of learner’, ‘job role’, ‘phase of career’ and sector’ as possible strata. However, no real progress has as yet been made towards such innovations.

Overall, the responsibility for developing and maintaining competence rests primarily with each individual accountant (IES 7). However, IES 7 does make suggestions with regard to how professional accounting associations might conduct monitoring and enforcement activities. Such suggestions include submission of a declaration by individual members regarding ethical obligations, submission of a declaration regarding compliance with specific CPD requirements, and provision of evidence of learning activities or verification of competence developed and maintained. Other monitoring processes might involve audit of a sample of individual members to check compliance with CPD requirements. IES 7 concludes that a system of mandatory CPD may operate effectively only if accountants who fail to comply with the requirements are brought into compliance on a timely basis or, if they persist in wilful non-compliance, are appropriately and punitively sanctioned.

IES 7 details planning tools which individual professionals might use: these include competency maps which help to assess current levels of competence and identify targets for development, and learning plans which help to identify training and development needs and ways in which to meet those needs. Numerous examples of learning activities are also provided (see Appendix B). Learning activity can be measured in terms of effort or time spent on such activities or through a valid assessment method which measures competence achieved or developed. IES 7 incorporates examples of measurement units and means of verification. For input approaches, it suggests that time spent on an activity can be used as allocated units of activity. For verification in an input-based approach, the guidance notes that the following may act as verification tools: course outlines, teaching materials, attendance records, registration forms or confirmation of registration from CPD providers, independent assessments that a learning activity has occurred, confirmation by an instructor of participation, and confirmation by an employer of participation in an in-house program. For verification in an output-based approach, the guidance deals with verification of learning achieved through learning or performance outcomes: it incorporates evaluation of written or published material by a reviewer; assessments of learning outcomes achieved; publication of a professional article or of the results of a research project; periodic re-examination; specialist or other qualification; independent practice inspections; assessments or signoffs by specialty associations that document enhancements of competences; and assessments by regulators.

#### ***Additional guidance for members working within accounting practice***

IES 8 (2012) deals specifically with professional development for practice engagement partners responsible for audits of financial statements and is currently being redrafted. It recognises that individuals licenced to ‘sign off’ on an audit report have a different level of responsibility and accountability to stakeholders than other members of the accounting profession. In particular, audit engagement partners must be able to demonstrate a comprehensive understanding of the audit process and an ability to communicate a wide range of matters to a broad range of parties (IES 8 2012 Para 72). Given that engagement partners are also likely to be leading, directing, supervising and reviewing work of other members in practice, it is also hugely important that such members are appropriately experienced to lead the overall audit work within their firms.

IES 8 incorporates aspects of competence highlighted in the earlier IESs but also identifies the development required to address increasingly complex audits. It highlights an increased emphasis on technical audit competence (in comparison to IES 2). It also ranks the level of proficiency for other technical (IES 2) and professional skills (IES 3), and professional values, ethics and attitudes (IES 4), with increasing emphasis on ‘advanced’ competence.

IES 8 (2012) acknowledges that some audit work is likely to be more complex and that engagement partners in such instances will need to be more experienced and more competent in terms of certain skills and competences. Cumulative practical experience is also acknowledged as being very important in ensuring that the engagement partner is competent to undertake more complex assignments. This may involve experience of aspects of auditing financial statements while under the supervision of more experienced/longer-serving engagement partners and being able to demonstrate prescribed professional competence.

It may entail

progressively assuming more responsible roles on engagement teams and mentoring by more experienced engagement partners; consultation with specialists and reflecting on the advice received; and acting on feedback from a firm’s system of quality control, or external quality assurance programs (IES 8 2012 para A39).

IES 8 also makes some recommendations with regard to areas where specific CPD may be useful:

specific regulations in respect of the industry; corporate governance and listing requirements of public interest entities; oversight of teams conducting audit of entities with international operations and component auditors in several jurisdictions; and more complex organizations structures and the interpersonal skills required to navigate them successfully (IES 8 2012 para A40).

The above highlights the current ‘best practice’ educational and developmental guidance. It is however also important to gain an understanding of how such ‘best’ practice is actually managed and directed by the professional accounting bodies and by individual accountants.

The following describes prior research which examines education and learning within the accounting context.

### **3.5 PRIOR RESEARCH EXAMINING CPD IN THE ACCOUNTING PROFESSION**

A number of prior studies report relevant observations with regard to education and learning within the accounting domain. Continuing education, learning and development within the accounting profession comprise a significant focus within the current study and the following represent some of the related findings. However, this research is largely quantitative and lacks the depth that has been achieved regarding pre-qualification experiences (Paisey and Paisey 2004).

#### *Overall CPD engagement*

Two key studies were reported post the introduction of IES 7 (IES 7a 2004); a US-based study and a UK-based study. Wessels' (2007) study of CPAs in North Carolina examined perceptions of the effectiveness of mandatory CPE. She reported that, in general, CPE is effective and is valued. However, practitioners did not provide an overwhelming endorsement. The perceived effectiveness of CPE was measured on a Likert scale with 3 as neutral. The findings reported an average score of 3.45. Paisey et al (2007) researched CPD activity in the UK within four professional accounting bodies - ACCA, CIMA, ICAEW and ICAS. They examined levels and patterns of participation in CPD activities and concluded that most members participate well. These studies suggest that accounting professionals perceive a relationship between CPD and quality accounting practice.

An earlier study, conducted in the US by Thomas et al (1998) prior to the introduction of IES 7, reported a similar relationship. Their study examined the relationship between results of quality review, levels of continuing professional education, experience and quality of performance in public accounting practice. The study included a comparison of 'violators', those in violation of competency standards, versus a random sample of Texas CPAs. Results indicate that the number of relevant CPE hours for violators is significantly less than those for a control sample. The study also reports that experience, incidence of quality review and the frequency of unqualified reports for violators is significantly lower for violating individuals and firms than in the control sample.

More recently, a broader study was conducted in association with the International Association for Accounting Education and Research (IAAER) and the ACCA (De Lange et al 2012) which incorporated both interviews and surveys with professional bodies and individual practitioners in Australia, Singapore, South Africa, the United Kingdom and the United States of America. This highlighted strong general participation in CPD, with particular emphasis on keeping 'abreast of change in the areas of expertise' (p36) and participants' acknowledgement regarding 'the learning value and efficiency of CPD for up-skilling practitioners' (p38).

### ***CPD engagement correlated with professional identity and commitment***

Rothwell and Herbert (2007) examined attitudes among accountants in the UK towards CPD in relation to employability, career success and professional identity. They found that attitudes to CPD are correlated vis-a-vis identification with and commitment to the profession, rather than duration of tenure in the profession, job status, age, qualification level or gender. Similarly, De Lange et al (2012) report that professional accounting bodies and individual professionals are 'not a homogenous group' (p59) and CPD engagement is influenced by different resources and commitment of both professional bodies and individual practitioners.

### ***Barriers to participation in formal CPD activities***

Cost, time, employer support and location of CPD activities are reported as the main barriers to participation (ACCA 2003; Paisey et al 2007; Wessels 2007; De Lange et al 2012). The 'cost' factor is perceived both in terms of opportunity and financial cost and individual practitioners are mindful that 'even if attendance is approved, there is an expectation you will get your work done, by making up some of the time - the work won't be given to someone else' (De Lange et al 2012 p37).

Other items are also highlighted by accounting practitioners: quality; relevance; value for money; provision of ratings of courses by other participants in advance; and salient information regarding how courses can benefit individual members (Wessels 2007), while employers report concerns surrounding the mix of courses and the needs of small businesses (ACCA 2003).

### *Preferences regarding CPD activities*

There are mixed reported perceptions regarding input and output based and with regard to the consideration of CPD as a compliance activity versus that of lifelong learning (De Lange et al 2012; Lindsay 2013).

In general, accounting practitioners display a clear preference for organised courses and prefer participative groupwork rather than non-interactive courses (Paisley et al 2007). They also display strong preferences for appropriate technical and professional updates (De Lange et al 2012). Outside of formal courses, work-based learning activities are considered the most suitable form of CPD: such activities include participating in and managing projects, group discussion and learning from others (ACCA 2003). Those activities reported as least suitable include serving on technical panels and undertaking tests or assignments (ACCA 2003). The most popular activities outside the workplace include courses and conferences, reading, professional networking and learning from experiences in the workplace (ACCA 2003; Lindsay 2013).

Provision of CPD activities by professional bodies is largely driven by member demands, legislative changes and market changes (De Lange et al 2012). However, research findings report a need for 'less supply-led and more demand-driven' CPD (Rothwell and Herbert 2007 p i36) and more learned-centred CPD (De Lange et al 2012; Fenwick 2012b).

### *Context of practice*

Birkett (1993) carried out an extensive study regarding CPD engagement among accountants in Australia and New Zealand. His findings suggest that CPD engagement is influenced by many factors, including fields of practice (auditing, external reporting, insolvency and reconstructions, management accounting, taxation and treasury) and location of practice (public practice, industry and commerce, and the public sector).

Fenwick's (2012b) examination of the learning of Canadian accountants reports that practitioners in different sectors and activities within those sectors require different knowledge, an ability to adapt to different occupational environments and an ability to form new occupational identity and relationships. To this end, practitioners adopt a range of learning strategies and Fenwick asserts that individual orientations and approaches to

learning in different roles and work arrangements must be acknowledged within learning and competence mechanisms. The importance of developing and maintaining professional competence in a series of different career contexts is also highlighted by Lindsay (2013). Her findings suggest that learning activities and experiences change as accounting practitioners move into different contexts, that practitioners are required to 'reconsider their patterns of learning' and that practitioners may not always consider formal learning activities as appropriate CPD (p201).

Lindsay's (2012) work also suggests that learning in professional practice is 'a higher profile activity than in other sectors, presumably because those firms are selling the knowledge and skills of their partners and employees' (p627) while 'the need to comply with CPD' holds less importance for those working in industry and commerce roles (p625). Further, the learning activity and the extent of learning for those working in public and not-for-profit sectors is predominantly influenced by the employing organisation and cost is a significant factor. De Lange et al (2012) similarly highlight that learning activities 'should be designed to meet the needs of professionals across the different specialised roles within the profession' (p7).

### *Experiential stages*

Birkett's (1993) study also reported that experiential stage (competent, proficient or expert) is a key influencing factor with regard to CPD engagement, with higher levels of formal engagement at earlier experiential stages. Lindsay's (2012, 2013) work supports this finding.

IFAC (2002) examined the competency profiles and professional education and development requirements for management accounting practitioners. It detailed a total of 375 skills, categorised under 38 different headings within the overall classifications of cognitive and behavioural skills. It mapped these in a manner similar to that used by Benner (1984) to five different experiential stages: novice practitioner; assistant practitioner; competent practitioner; proficient practitioner; and expert practitioner. This model was further refined by Bots et al (2009). Both studies report that experiential stage is particularly significant as 'responsibilities and authority, performance expectations, and capacities required, to exercise responsibilities and authority in meeting performance expectations' can vary hugely (IFAC 2002 p30). There is also an apparent sequence with regard to the need for certain



competences, and typically those recently acquired are more relevant at certain stages of experience (Bots et al 2009).

Career progression within accounting practice has also been examined. While professional identities are typically formed during initial training periods, they are ‘mediated...and transformed’ (Cooper and Robson 2006 p415) as ‘new practices (performing, playing games and politicking)’ shape new identities which enable navigation of a higher level of career attainment (Kornberger et al 2011 p514). Accounting professionals also experience a shift from being ‘disciplined’ professionals to more ‘entrepreneurially-minded’ agents (Greenwood and Suddaby 2006; Sikka 2008). Those in the big professional firms demonstrate the largest shift in terms of a commitment to ‘independence enforcement’ and this ‘shift’ has implications for CPD engagement (Suddaby et al 2009).

Fenwick’s (2012b) work suggests that more experienced professionals are expected to lead and mentor others and must demonstrate both ‘occupational and organizational professionalism’ which ‘warrants shifts in the nature and direction of their learning over time, and ‘greater emphasis on inter-professional and co-configured work structures’ with progression (p1005). She also reports that many more experienced professionals oppose ‘external strategic control of their learning’ and consider it a ‘never-ending ‘treadmill’ of their profession’s expectation for ‘continuous learning’ ’ and the monitoring of such (p1011). In general, they consider themselves as ‘self-reliant and self-determining learners, mobilizing a range of networks to generate specific knowledge to solve immediate problems’ (p1015). This is at variance to less experienced practitioners who are more willing to engage with prescriptive and formal learning mechanisms (Lindsay 2013).

De Lange et al (2012) highlight that appropriate CPD ‘leverages off an individual’s experience’ and should differ across levels of organisational responsibility (p7). They report that ‘the majority of the CPD conceptual schemas or frameworks articulated in the literature and professional bodies tend to be shown as cyclical’ (p5) and suggest that such schemas have inherent limitations and may fail to appropriately address individual career aspirations and an appropriate ‘career guidance framework’ (p39). They assert that those instrumental in the development of ‘conceptual schemas for CPD’ must consider what they refer to as a ‘career path escalator’ in order that individual practitioners may increase their experience and responsibility over time and in doing so progress further on their career path (p68). To this

end, they refer to the CPA Australia Career Guidance system and recommendations for an appropriate integrated schema incorporate 4 core components at each stage: personal effectiveness, leadership, business and technical. At each stage of development, they suggest that each component must be appropriately addressed by means of a 4-phase approach; 'plan, action, evaluate and reflection' (p65).

### ***Gender differences***

A substantial number of prior studies have examined gender aspects pertaining to educational performance in accounting in higher education and findings are conflicting: some studies suggest significant connections between gender and academic performance (Mutchler, Turner and Williams 1987; Doran, Marvin and Smith 1991), while others contend that gender differences are not significant (Gammie, Paver, Gammie and Duncan 2003; Gracia and Jenkins 2003; Paver and Gammie 2005; Guney 2009). However, further studies which examine the work effort among genders towards study note strong connections between gender, attitudes and behaviour, and female students are reported as more conscientious and accordingly apply more effort (Jackling and Anderson 1998; Fogarty and Goldwater 2010).

Differences in learning strategies between genders can also affect performance and assessment achievements (De Lange and Mavondo 2004). Interestingly, Lipe (1989) asserts that female students perform better than male students when in female-instructed sessions, suggesting that there may be some gender differences in learning styles. Meanwhile Gammie et al (2003) claim that females tend to use 'reproduction-directed' styles, 'making use of memorization and rehearsing strategies' and males tend to be more 'undirected' and demonstrate a more 'ambivalent' approach to studying (p182).

A number of studies have also examined both biological and 'constructed' gender (i.e. where research participants are deemed to display either predominantly 'masculine' or predominantly 'feminine' personality traits) within professional accounting education. Interestingly, findings suggest that the discipline of accounting is a 'masculine' domain whereby accountants comprise 'masculine' and 'androgynous' constructed gender groups (Keys 1985; Maupin 1990; Maupin and Lehman 1994; Anderson-Gough et al 1998). With the exception of Gammie and Gammie (1995), there are no significant biological or 'constructed' gender differentials with regard to academic performance within professional accounting

education (Gammie 2000). However, Jenkins and Holley (1991) describe some gender differences vis-à-vis learning styles within professional education, whereby female participants rely more on observation techniques and male participants rely more on 'abstract' techniques (p48). Further, Flood and Wilson (2009) report that while both male and female students display preferences for strategic approaches to learning, females also favour a more surface approach and males favour a deeper approach to learning; this finding supports Gammie et al's (2003) earlier findings in higher education. This also suggests that females may feel more pressure vis-a-vis formal assessments which appears consistent with earlier findings that the accounting workplace is perceived as 'masculine' and that females may perceive the consequences of failure as more significant than their male counterparts and may effectively increase existing perceived barriers to progression (Barker and Monks 1998).

Both personal and situational factors vis-à-vis gender also appear to impact on career progression to senior roles (Silverstone 1990; Hooks 1992; Barker and Monks 1995; Paisey and Paisey 1995; Gammie and Gammie 1997): males appear to move into the more 'glamorous areas of the profession and females are 'segregated into the less prestigious, more routine functions of the profession' (Gammie and Gammie 1997 p172) and this has implications for continuing engagement with education and learning. Also, Lindsay (2012) asserts that 'the desire for new skills and knowledge' and 'future career aspirations' (p626) affects the choice of learning activities for female respondents more than for male respondents. Further studies also report connections between personality types, gender, learning and academic performance among accounting practitioners (Wheeler 2001; Haynes, Briggs and Copeland 2008; Fallon and Opstad 2014); however the ramifications of this in the context of professional education have not yet been appropriately examined.

This overall section highlights some interesting prior findings with regard to continuing education, learning and development within the accounting profession. The current research study focuses on the accounting profession in Ireland, and this Irish context is now described.

### **3.6 THE ACCOUNTING PROFESSION IN IRELAND**

The accounting profession was first established in Ireland in 1888 with the inception of the Institute of Chartered Accountants in Ireland (ICAI) which effectively was

an effort...to bring into the Institute all practising accountants of standing and to take complete control over the profession in the country (Robinson 1983 p55).

At this point, professional status was essentially seen as a mechanism with which to regulate accountants and to exert a monopoly over the provision of accounting and other financial services to the public.

Four principal accountancy bodies currently operate in Ireland (IAASA 2012): Chartered Accountants Ireland (CAI) which is the original ICAI rebranded (rebranded in 2009), The Institute of Certified Public Accountants in Ireland (ICPAI), The Chartered Institute of Management Accountants (CIMA), and The Association of Chartered Certified Accountants (ACCA). The Irish Auditing and Accounting Supervisory Authority (IAASA) maintains oversight of all accounting bodies operating in Ireland.

CAI has been selected as a research focus for the current study, for a number of reasons. Firstly, the CAI is an Irish-based and managed organisation, unlike CIMA and ACCA which operate in Ireland as divisions of UK bodies. Secondly, CAI is the longest established body, having received its royal charter in 1888 (the other Irish body, ICPAI, was formed in 1943). Thirdly, CAI is, and always has been, the largest professional accountancy body, in terms of members and enrolled students (IAASA 2012; Byrne and Flood 2003). At formation in 1888, ICAI had 42 members (Robinson 1983), whereas today it has approximately 22,800 qualified members and 6,300 student members (CAI 2013a; IAASA 2012). This growth has predominantly taken place during the latter half of the 20th century.

The activities of CAI are grounded in public practice, with the provision of audit, taxation and other services, though increasingly its members are employed outside of practice - approximately 65% of members are currently employed in non-practice organisations (CAI 2013a; CAI 2012). This highlights that the majority of members progress to roles and workplace environments which are different to those encountered during initial education and development.

The formation of this professional body was triggered by economic activities of the 19<sup>th</sup> century. When ICAI was formed, Ireland's economy was initially dominated by the agricultural sector and most accountants derived their income from bankruptcy and insolvency work and from the provision of debt collection and land agency services to absentee English landlords (Robinson 1983). There was some movement towards increased industrialisation at the beginning of the 20<sup>th</sup> century but it was not until the 1960s that major economic growth emerged. The lead-up to Ireland's admission into the European Economic Community (now the European Union) in 1973 meant that new commercial activities were to the fore and this generated substantial new business for accountants. The economic recession of the 1980s led to some slowdown but this was negated, to some extent, by the development of the International Financial Services Centre (IFSC) in Dublin (Byrne and Flood 2003).

From 1994 onwards, the Irish economy experienced unprecedented growth and earned itself the title of the 'Celtic Tiger'. This led to increasing Gross Domestic Product (GDP) figures and a huge reduction in unemployment (Haughton 2000). Critical to this success was rapid growth in exports, wage and price restraints, low inflation, and increased consumer spending. Furthermore, the availability of a well-educated, English-speaking workforce attracted many high-tech, financial, and pharmaceutical multinational companies to establish large operations in Ireland. These developments created more varied opportunities for accountants, attracting ever increasing numbers into the profession (Byrne and Flood 2003). Byrne and Flood (2003) also note that the accounting profession in Ireland has experienced considerable change. They assert that it has effectively mirrored changes in the international arena at the macro level: changes in business environment; technological developments; and changes in regulation led to 'a re-conceptualisation and repositioning of the role of professional accountants' (Byrne and Flood 2003 p198).

More recently, the work of accountants in Ireland is impacted as the audit exemption threshold has been raised, such that the majority of Irish operating entities fall beneath this limit and there is a lesser emphasis for financial statements to be audited (Wilson 2006). This, coupled with financial scandals within major corporations which were audited by CAI affiliated firms, has led to a questioning of accountants roles, responsibilities and ethics (McWilliams 2009). Accountants in practice now need to further consider their roles and

conceive further additional revenue-generating streams. Accountants operating outside of practice also consequently need to reconsider their roles as controllers and business partners.

Current economic conditions highlight that the recent economic boom experienced in Ireland is now over and a significant economic downturn shows only small signs of improving, with largely declining or stable growth rates and relatively high unemployment since 2008. Not only does such an environment reduce the employment opportunities for existing CAI members, it also has implications for the careers of the large numbers of recently recruited students. It is questionable whether the previous levels of demand for accountants can be sustained in the current environment (Lanigan 2008).

### **3.7 PROFESSIONAL EDUCATION AND DEVELOPMENT IN CAI**

It is incumbent on CAI, through its pre-qualification and continuing education programmes, to develop knowledge and skills among students and members that distinguish them in an increasingly competitive marketplace and enhance their career flexibility. Ultimately, the experiences of the Irish economy and the resultant changes in the accounting profession have impacted and continue to impact on the development of the education system of CAI and have led CAI to centre its professional education around the goal of lifelong learning.

Such a focus incorporates an innovative qualifying examination, with a greater emphasis on transferable skills, as opposed to technical knowledge. Today, gaining membership to CAI involves completing a minimum 3-year training contract with an affiliated practice firm and passing a suite of examinations (CAI 2013a). A number of routes can be taken to become a student of CAI, typically dependent on achieving relevant third level qualification, and the route pursued affects the duration of the training contract and the number of professional examinations to be completed. Written examinations have formed the backbone of CAI's qualification process since its formation and they are regarded as essential in ensuring the quality of future practitioners and to maintaining the perceived high status of the profession. The current CAI examination system consists of two Professional Examinations (CAP1 and CAP 2) and the Final Admitting Examination (FAE). The FAE is based on case-studies around practical scenarios largely dominated by multi-disciplinary material relevant to the

work conducted by accounting firms, and is the first attempt by CAI to include relevant practical issues of modern professional work.

With regard to CPD, the case of CAI has been

one of slowly dawning awareness of its responsibility to provide professional education as well as technical know-how for its members (Robinson 1983 p206).

This is evidenced by the fact that CPE was not introduced by CAI until 1981, after it had been adopted by the Scottish and English Institutes. In December 1980, CAI recommended all members undertake a course of a minimum of 20 CPE hours per annum (Robinson 1983). Initially CPE was a voluntary process, with members obliged to keep a record of any continuing education undertaken. In 1990, CAI changed the name of their continuing education from CPE to CPD, highlighting that elements other than education could effectively comprise development of accounting professionals.

In 2001, CAI introduced new regulations requiring minimum levels of CPD for all members. In 2004, IFAC introduced IES 7 (IES7a 2004) and in 2007, CAI established its regulatory arm, Chartered Accountants Regulatory Body (CARB), which oversees relevant regulatory aspects, including monitoring of CPD activities. The establishment of CARB and IFAC's movement towards a system of lifelong learning have led to the current requirements which place an onus on member accountants to maintain regular continuous professional development activity and to 'self-certify' professional competence on an annual basis.

The salient details with regard to current CAI CPD requirements are summarised in Figure 3.1:

**Figure 3.1 Summary of current CAI CPD requirements (CARB 2013)**

Stated Aim - Profession	To enhance public confidence in the integrity and quality of professional services provided by chartered accountants
Stated Aim - Professional	To ensure maintenance of relevant competence
Other overall aim	To ensure engagement with lifelong learning
Approach	Input (traditional) Output (2008 onwards) or Combination (2008 onwards)
Annual CPD Requirements (Averaged over 3 year period)	Input approach: 20hrs structured <sup>1</sup> + 50hrs unstructured <sup>1</sup>  Output approach: demonstrate maintenance and development of competence by periodically providing evidence that is sufficient and reliable  Combination approach: achieve a combination of structured and unstructured CPD per annum
Additional requirements for practitioners in practice	Minimum of 10 hours structured in area of service
Tools to aid to CPD process	No (other than online recording tool)
Individuals to maintain record	Minimum 5 year period
Annual declaration	Yes
Competence	Binary (classified as either not competent or competent)
Monitoring	Yes - done by CARB - focus on practitioners with influence on 'the public interest'
Penalties	Yes Extreme case - referral to disciplinary committee at discretion of CARB

<sup>1</sup> Structured v Unstructured CPD

Examples include:

Structured: attendance at courses, preparation for courses, conferences, e-learning

Unstructured: reading professional articles, reading regulations

See Appendix B for further examples.



Examples of relevant CPD activities are highlighted in Appendix B. To meet the continuing professional development needs of its members, CAI currently offers a full series of formal CPD offerings across a wide range of subject areas.

CAI recognises post-qualification education and development as a continuum of pre-professional training, and asserts that appropriate attention to the design of both elements of professional education attempts to encourage and sustain lifelong learning (CARB 2013). CAI members are also increasingly being made aware that output-based measures of verification can be employed, in addition to the existing input-based measures. This new departure regarding the measurement of CPD is a move from a traditional input approach.

While the CAI CPD system has been in place for over 30 years, annual CPD activity has largely been the responsibility of the individual accountant and for many years, CPD activity was encouraged rather than enforced. However, with the introduction of IES 7 (IES 7a 2004), CAI has taken a more strict stance and has imposed a ‘mandatory’ criteria on CPD activity. The actual monitoring of this activity is in its infancy, but CAI has acknowledged its responsibility to provide a framework whereby the learning and competences of the member accountants can be facilitated. This framework, detailed in Figure 3.1, attempts to facilitate an aggregation of the collective requirements of individual accountants and also serves to maintain the professional standing of the accounting profession. To date, CAI’s principal innovations in this regard are the obligation on members to complete an annual declaration with regard to CPD compliance and the audit of member compliance on a sample basis, with particular emphasis on members operating in public interest roles (CARB 2013).

### **3.7.1 Prior research findings pertaining to CPD within CAI**

Limited research has been conducted in the Irish context. Meegan (2009) replicated Paisey et al’s (2007) UK-based study in Ireland and surveyed CPD participation within one professional body (CAI). Meegan’s (2009) findings are largely reflective of international findings. He reports that 95% of respondents are aware of their responsibility to maintain CPD requirements and most agree that the requirement is appropriate. Most respondents use the ‘input’ approach but only half actually meet hourly requirements: those in practice report higher compliance than those outside of practice; females demonstrate higher participation than males; and compliance increases at early experiential stages and decreases with career

progression. General motivations to participate in structured courses are to acquire new skills and to improve competence in current roles. Most respondents rely on structured courses offered by the professional body and preferences regarding course delivery include opportunities to participate in groupwork. Barriers to participation include lack of suitable course content/quality, cost, location and time pressures. Finally, only 17% of those surveyed were audited by the professional body. Meegan's (2009) study is the only such research reported in an Irish context.

### **3.8 CONCLUSION**

This chapter described the general background to the accounting profession. It outlined the role of and specific guidance relating to professional education within the profession. It also reviewed prior academic research with regard to education and development within the profession. It then examined the accounting profession within Ireland, with focus on CAI, which forms the basis of the current study. A detailed account of the study's research objective and design is presented in Chapter Four.

## **CHAPTER FOUR**

### **RESEARCH METHODOLOGY AND RESEARCH METHOD**

## **4.1 INTRODUCTION**

The overall objective of this thesis is to achieve an understanding of how accountants perceive, maintain and develop professional competence. Chapters Two and Three described the pertinent normative literature. Chapter Two examined the key aspects of professional competence, that of professional association and that of 'competence'. It described how professional competence may be developed and examined models linking CPD and professional competence. It also detailed literature pertaining to professional learning. Chapter Three introduced the accounting context: it described the evolution of the accounting profession and education and development within the profession, with emphasis on CPE and CPD. The accounting profession within Ireland was also described, with focus on CAI, within which the current study is based.

This chapter discusses the research objectives in more detail. It also considers the philosophical assumptions which are fundamental to all research, the debates surrounding the quantitative and qualitative research approaches and how these link to the philosophical assumptions. These factors are then examined in light of the current study and the overall appropriateness and the usefulness of the selected phenomenographic research approach is outlined. The applied approach is then described in some detail, together with an acknowledgement of its limitations.

## **4.2 BROAD OBJECTIVES OF THE CURRENT STUDY**

Chapter Three highlights that the workload demands of accounting professionals have become more complex in recent years and that the education and development of accountants must respond to ever-changing circumstances.

The progression path is well-defined to the point of qualification and admittance into the profession. However, the pathway becomes less defined post-qualification and the education and development needed for the many years of professional practice must be carefully considered. A re-assessment of initial professional education and the introduction of mandatory CPD requirements by the accounting profession towards the end of the 20<sup>th</sup> century demonstrate the profession's commitment to education, training and development.

However, given that the majority of accountants in responsible positions in recently reported high-profile financial scandals typically had vast experience, lengthy tenure and credible reputations (McWilliams 2009), it is apparent that the current continuing education and development requirements may not appropriately address all intended outcomes i.e. while ‘CPD’ appears to be the current ‘solution’, little evidence exists to support that this is indeed the case.

It is thus questionable that an annual declaration to a professional body encapsulates the totality of practitioners’ learning and professional development (Lindsay 2013). Further, there is little practical guidance which appropriately advises members *what* education and development they should engage with and *how* they should engage with it. This apparent absence suggests a lack of consideration of a very significant aspect of the lifelong learning process which potentially leads to an ad-hoc interpretation by individual members. In addition, little attention has been given to individual professionals’ experiences relating to learning and development.

This overall context has not been researched in any depth within the accounting profession in Ireland. In light of the changing environment and given that the onus to maintain and develop appropriate professional competence rests with individual practitioners, it is critical to understand individuals’ perceptions and experiences as they ‘engage and re-engage continually’ with professional development (Sutherland and Crowther 2006b). The objective of this thesis therefore is to explore individual practitioners’ perceptions and practices with regard to professional competence and the maintenance and development thereof. I believe that such an understanding is critical to the development of an appropriate professional education and development environment.

I am a qualified chartered accountant with experience in practice, industry and academia. With this research study, I hope to combine academic research with professional accounting practice, so that both academia and practice can gain from it. Having worked in academia for over 10 years, my view of research is

as a sub-set of professional accountancy practice and directed at improving the utility of practitioner services...I do not believe that research is a function that exists solely for the benefit of academics (Lee 2004 p57).

I also believe that the most appropriate means of addressing the research objective must be used within the specific context. Further, philosophical assumptions and methodological considerations impact on the research approach and must also be considered before a clear research approach and method can be determined.

### **4.3 PHILOSOPHICAL ASSUMPTIONS**

Research is effectively a

process of intellectual discovery, which has the ability to transform our knowledge and understanding of the world around us (Ryan, Scapens and Theobald 2002 p7).

It is linked to the process of knowledge generation and the reaching of an accepted ‘truth’ (Brannick and Roche 1997). Social research, in turn, is based on a set of ‘conventions, beliefs and assumptions’ (Burrell and Morgan 1979 p255) regarding the world and the manner in which it can be studied. However, the reaching of an accepted ‘truth’ is somewhat more contentious. Clifford (1986) comments that ‘the criteria for judging a good account have never been settled and are changing’ (p9) while Chua (1986) questions the constitution of

“valid theories”, “acceptance evidence”, “proper research”? On what basis do we accept one theory and denounce another as unscientific. Once the answers were thought to lie on a bedrock of empirical “facts”. Now there is little consensus - except among followers of the same school - about theory creation and choice. There are claims, counterclaims, vociferous criticism and much polemic (p583).

The only consensus among researchers would appear to be that the representation of ‘truth’ stems from methodological choice and methodological choice stems largely from the researcher’s own assumptions.

Many authors have examined the complexities of such assumptions (Burrell and Morgan 1979; Guba and Lincoln 1994) and how such assumptions underpin and influence the overall research process. Some researchers have gone so far as to assert that it is

unwise to conduct research without an awareness of the philosophical...issues that lie in the background (Easterby-Smith, Thorpe and Lowe 2002 p3).

It is widely acknowledged that

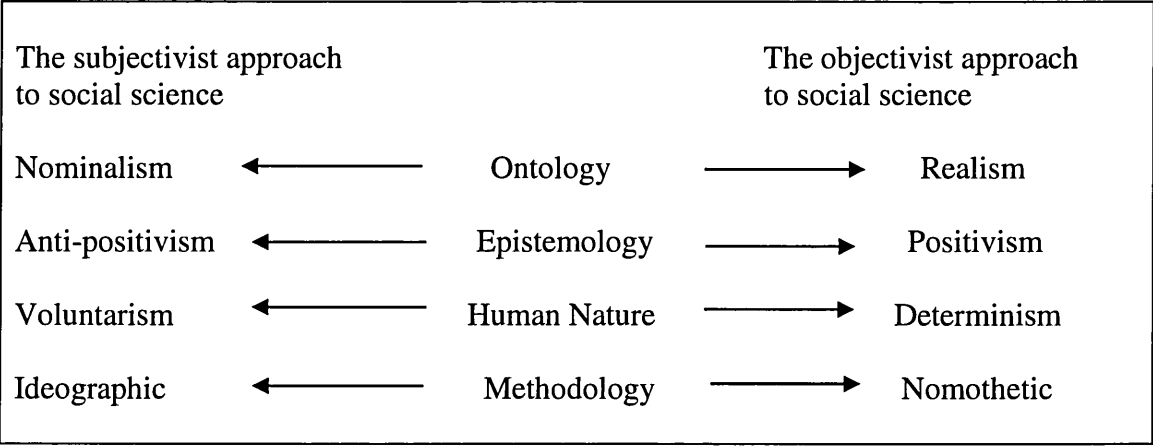
the assumptions which the researcher holds regarding the nature of the phenomenon’s reality (ontology), will affect the way in which knowledge can be gained about the phenomenon (epistemology), and in turn affects the process through which research can be conducted (methodology). Consequently, the selection of an appropriate research methodology cannot be done in isolation of a consideration of the ontological and epistemological assumptions (Ryan et al 2002 p35).

An understanding of philosophical assumptions aids the determination of how best to gather and interpret evidence and how it will provide good answers to basic questions. It is therefore important to examine underlying philosophical assumptions.

*The subjective-objective dimension*

Burrell and Morgan’s (1979) work forms the basis of much examination in this area and is centred around a subjective-objective dimension which describes the assumptions relating to ontology, epistemology, human nature and methodology, which underpin social science. Using this approach, a five-part schema outlines extreme positions relating to each assumption as highlighted in Figure 4.1:

**Figure 4.1 A schema for analysing the assumptions about the nature of social science**



Source: Burrell and Morgan, 1979, p3

**4.3.1 Ontology**

Ontology is the study of ‘being’ or ‘existence’ and refers to the researcher’s assumptions regarding the nature of reality and ‘the very essence of the phenomena under investigation’ (Burrell and Morgan 1979 p1). A long-running ontological debate examines key

assumptions. One side of the debate centres on reality as an objective element, an external concrete structure which exists independent of human beings, comprises 'hard, tangible and relatively immutable structures' (Burrell and Morgan 1979 p4) and where a stable, empirically identifiable and measurable 'Truth' (Denzin and Lincoln 2000) exists independently of, and prior to, individuals' engagement. The other side revolves around the notion of reality as a subjective element: an internal cognition 'made up of...names, concepts and labels...used to structure reality' (Burrell and Morgan 1979 p4), where the social world is portrayed as a product of those participating in it and comprises many individual 'truths' (Denzin and Lincoln 2000).

Once the researcher makes the relevant ontological assumptions regarding the constitution of reality, the means of actually making it known must then be examined and

claims about what exists in the world almost inevitably lead on to issues about how what exists may be known (Hughes 1980 p6).

#### **4.3.2 Epistemology**

Epistemology examines 'how we know what we know' (Crotty 1996 p8). It deals with assumptions about the grounds of knowledge, the acquisition of knowledge and *how* we

might begin to understand the world and communicate this as knowledge to fellow human beings (Burrell and Morgan, 1979 p1).

It also examines the 'source of our belief', 'how truth is established' and 'how belief is justified' (Ryan et al 2002 p34-36).

Burrell and Morgan (1979) distinguish between 'positivism' and 'anti-positivism'. Positivism is effectively a scientifically-orientated form of empiricism whereby authentic knowledge can only come from positive affirmation of theories through strict scientific method (Johnson and Duberley 2000). Knowledge is only of significance if based on neutral, objective and rigorous observations of external reality (Johnson and Duberley 2000). It typically comprises a cumulative process of knowledge generation, involving an *a priori* hypothesis and a search for statistical 'regularities and causal relationships between its constituent elements' (Burrell and Morgan 1979 p5) and promotes a search for universal laws or truths (Hughes 1980). The researcher is effectively independent from what is being studied and the research is determined by objective criteria rather than any human interest. In addition, it is possible to generalise inferences from the sample to the wider population,



and regularities can be identified by making comparisons of variations across samples (Johnson and Duberley 2000).

However, in some instances, the

positivist philosophy of science cannot account for the interaction between theory and fact, between observer and observed (Seale 1999 p21).

This has led researchers to examine ‘anti-positivist’ orientations. Anti-positivists believe that the social world can only be understood when account is taken of human actions which are based upon the actor’s interpretation of events, his or her social meanings, intentions, motives, attitudes and beliefs. Therefore, human action becomes intelligible only when the researcher gains access to that subjective dimension. Anti-positivists regard knowledge as something which is socially constructed and given meaning by individuals. It asserts that all ‘facts’ are human creations and the attainment of ‘truth’ therefore depends on who sets out to establish it. (Easterby-Smith et al 2002). It is also ‘relativistic’ in that understanding can only be attained when examined from the perspective of the individuals being investigated (Burrell and Morgan 1979). The task of social scientists therefore is to appreciate different constructions and meanings that people place upon their experience. Anti-positivist philosophies have gained significant momentum in the social sciences, particularly with regard to qualitative research e.g. interpretivism and phenomenology (Van Manen 1997).

### **4.3.3 Human Nature**

The human nature assumptions within Burrell and Morgan’s (1979) five-part schema consider the extent to which the individual is influenced by his environment. The polar positions on the continuum relate to determinism and voluntarism. Burrell and Morgan (1979) describe ‘determinism’ as where the environment or context determines the activities of the individual while ‘voluntarism’ is where the individual is ‘completely autonomous and free-willed’ (Burrell and Morgan 1979 p6). They assert that social science researchers may take a position at either extreme of the spectrum or may take a more middle-ground position which allows ‘for the influence of both situational and voluntary factors in accounting for the activities of human beings’ (Burrell and Morgan 1979 p6).

#### 4.3.4 Methodology

Burrell and Morgan (1979) describe two contrasting approaches to methodology: 'nomothetic' and 'ideographic'. A 'nomothetic' approach is based on knowledge being objective and the phenomenon being investigated a concrete element, capable of being objectively observed via scientific means to provide universal 'law-like' statements. An 'ideographic' approach is based on 'first-hand knowledge of the subject under investigation' (Burrell and Morgan 1979 p6) and describes the view that knowledge has to be personally experienced and interpreted to be properly acquired; knowledge can therefore only be gained about a particular context rather than about universal applicability.

Alternative perspectives and methodological choices are based on contradictory and 'alternative views of social reality' (Burrell and Morgan 1979 p25). While researchers must make choices, choices are often made to locate at carrying points along each spectrum but there has to be some consistency between the choices along each spectrum e.g. it is not consistent that a researcher would choose to be a nominalist and a positivist (Morgan and Smircich 1980).

The methodological position adopted has, in turn, implications for selection of the research method. Gill and Johnson (2002) suggest that the range of research methods adopt a position along the nomothetic-ideographic continuum 'according to its relative emphasis' (p44). Research approaches which facilitate testing of a priori theory and end in empirical data collection are typically associated with deduction, quantitative data and nomothetic methods. Research approaches that facilitate the development of theory and commence with data collection are typically associated with induction, qualitative data and ideographic methods. While these are two distinct approaches, intermediate positions are possible. As the continuum progresses from nomothetic to ideographic, these positions increase in contextual-embeddedness and flexibility.

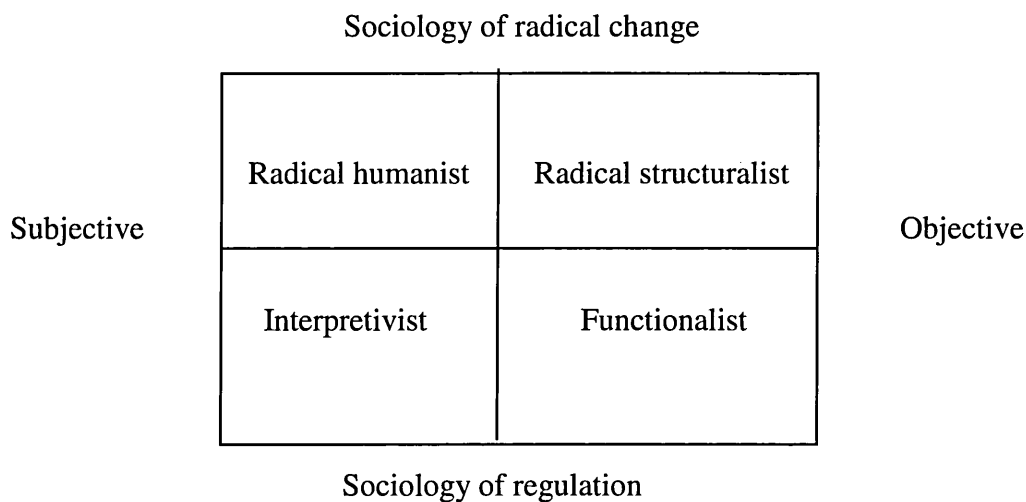
### 4.3.5 Paradigms of Social Theory

In addition to identifying two extreme methodological approaches, Burrell and Morgan (1979) also outline a second dimension; two opposing views concerning the nature of society and sociology, ‘the sociology of regulation’ and the ‘sociology of radical change’. A two-by-two matrix, incorporating a subjective-objective continuum and comprising four paradigms, is used to

define four views of the social world based upon different meta-theoretical assumptions with regard to the nature of science and society (Burrell and Morgan 1979 p24).

The specified paradigms are radical humanism, radical structuralism, interpretivism and functionalism and the authors regard these as mutually exclusive in that an acceptance of one is considered a rebuttal of all others. Figure 4.2 presents these paradigms:

**Figure 4.2 Burrell and Morgan’s four paradigms of social theory**



*Source: Burrell and Morgan, 1979, p22*

The regulatory element is concerned with the creation of order, integration, stability, ‘unity and cohesiveness’ in society and why society ‘tends to hold together rather than fall apart’ (Burrell and Morgan 1979 p17). The radical change element is concerned with change, conflict and disintegration in society and ‘man’s emancipation from the structures which limit and stunt its potential for development’ (Burrell and Morgan 1979 p17). Burrell and Morgan (1979) argue that these two sociologies are distinct elements, not elements along a continuum. They do however assert that such sociological perspectives influence research

and do so in several different ways: they influence the purpose of the research, the research method selected and the manner in which the research findings are presented.

The interpretivist paradigm is based on a subjective/regulation perspective and is concerned with understanding 'the world as it is' (Burrell and Morgan 1979 p28). It considers reality as a projection of individuals' consciousness and subjectivity, and argues that society is best understood within the frame of reference of the participant in action, rather than the observer in action. It is concerned with issues relating to the status quo, social order, consensus, social integration and cohesion, solidarity and actuality. It seeks to explain the stability of behaviour from the individual's viewpoint and enables the essence and meaning of society to be captured, but does not challenge the status quo.

The functionalist paradigm is based on an objective/regulation approach. It is concerned with understanding explanations for the status quo, social order, consensus social integration, solidarity, need satisfaction and actuality in society. It assumes a concrete and real existence which produces an ordered and regulated state of affairs which can be viewed as being the result of objectively analysable factors. It assumes that all relationships between constituent elements are rational and can be appropriately examined through hypothesis-testing using methods developed from the natural sciences.

The radical humanist paradigm is similar in many ways to the interpretivist paradigm but highlights the 'radical change' perspective and seeks to challenge the status quo. It examines radical change, modes of domination, emancipation, deprivation and potentiality, with little emphasis on structural conflict and contradiction. It focuses on understanding the manner in which people become constrained within the bounds of their social realities and dominant ideologies. It emphasises the importance of 'transcending the limitations of existing social arrangements' (Burrell and Morgan 1979 p32) in order to realise full potential. This paradigm focuses on individual consciousness as a basis for change within society.

The radical structuralist paradigm is similar to the functionalist paradigm but highlights the 'radical change' perspective and 'is directed at fundamentally different ends' (Burrell and Morgan 1979 p34). It is committed to radical change, emancipation and potentiality which emphasise structural conflict, modes of domination, contradiction and deprivation. It views society as a dominating and exploitative constructive reality with inherent structural

conflicts. These structural conflicts typically generate constant change through political and economic crises. This paradigm focuses on objective structural relationships as a basis for change within society.

Burrell and Morgan (1979) assert that these paradigms provide

a convenient way of locating one's own personal frame of reference with regard to social theory, and thus a means of understanding why certain theories and perspectives may have more personal appeal than others (p24).

The above examines the philosophical approaches to social research in some detail. However, such an examination would not be complete without an appropriate examination of the quantitative / qualitative debate.

#### **4.4 QUANTITATIVE VERSUS QUALITATIVE RESEARCH APPROACHES**

All forms of research are generally categorised as either quantitative or qualitative. Both approaches attempt to attain levels of knowledge and truth but the traditional portrayal of these approaches has been as two distinct opposing methodological approaches or paradigms with different philosophical assumptions, epistemic roots, purposes and goals. Researchers typically favour one approach, to the extent that they have less interest in research which may have adopted the alternative approach. It is therefore important to examine the two approaches and the contexts in which one approach may be more appropriate for selection over the other. Figure 4.3 below summarises both approaches and examines how knowledge and truth may be attained:

**Figure 4.3 Linking philosophical assumptions and research methodologies**

Assumption	Questions	Quantitative approach	Qualitative approach
Ontological	What is the nature of reality?	Objective and singular	Subjective and multiple
	Is the world objective and external to the researcher?	Generally, yes	Generally, no
Epistemological	How is it possible to gain knowledge of reality?	Using the methods of the natural sciences	Using methods different to those of the natural sciences
	What is the relationship of the researcher and that being researched?	Independent	Dependent
Methodological	What is the overall approach to the research process?	Deductive  Data collected is quantitative  Independent variables  Objective facts and hypothesis formulation  Analysis seeks associations or causality	Inductive  Data collected is Qualitative  Holistic analysis  Perceptions  Analysis seeks patterning
	What is reliability?	Replication	Multiple researchers make similar observations and interpretations on different occasions
	What is validity?	Accurate measurement of the phenomena	Full access to the knowledge, experiences and meaning of those involved in the phenomena
	What is generalisability?	Accurate application of the research results from the sample to the population  The extent to which the study confirms or contradicts existing findings in the same field	Accurate application of the research results (concepts and constructs) from one setting to another

*Source: adapted from Creswell 2009*

### *Assessing the usefulness of quantitative and qualitative research*

The qualitative research approach is widely used in social research. However, it is viewed as a less 'objective' approach than quantitative research and its overall validity and usefulness is sometimes quite contentious (Easterby-Smith et al 2002). When attempting to assess the usefulness of research findings, the key questions that might be asked in this context resemble the following: How well can somebody else use it? Does it make sense to someone else? Does it have relevance or meaning in the context of my practice? (Seale 1999). The criteria generally employed for assessing the usefulness and trustworthiness of the research findings are validity, generalisability, and reliability (Seale 1999; Easterby-Smith et al 2002; Creswell 2009). These are outlined in figure 4.3 above and are discussed further below.

Miles and Huberman (1984) suggest that the main criticisms of usefulness and validity of qualitative research are largely generated by those who predominantly undertake quantitative research. Items such as internal validity, external validity, population validity, ecological validity, replicability and consistency (Easterby-Smith et al 2002) are the conventional measures of usefulness and validity of quantitative approaches. Lincoln and Guba (1985, 1999) assert that the usefulness of the qualitative approach may be assessed by use of alternative criteria and highlight 'credibility', 'transferability', 'dependability' 'confirmability', 'authenticity' and 'neutrality' as key issues to be addressed by qualitative studies. Indeed, Paisey and Paisey (2004) highlight that further use of qualitative methods could greatly enhance research output and that there is

scope for further work adopting methods such as action research, comparative study, interviews, historical studies, phenomenology, ethnography...clearly there is scope for further work utilizing such in frequently used [rich] methods and for combining methods in order to increase research vigour (p87/88).

Finally, while qualitative and quantitative methods constitute alternative strategies for research, they are not generally viewed as mutually exclusive in modern-day research. Instead, they are most commonly viewed as extremes of a continuum (Chua 1986; Laughlin 1995). Indeed, some researchers have successfully made use of triangulation where convergence among findings gives confidence and where divergence allows for generating complex explanations. This enables the research to assess the 'coherent whole' from many different pieces to gain improved intuition about the situation (Jick 1979). However, while there are various arguments for employing multiple methods and triangulation, one method

tends to dominate in most studies (Gill and Johnson 2002). There are many potential explanations for this. At a practical level, they are time-consuming, expensive and more difficult to execute while at a strategic level, most publications tend to favour one method over another and so those seeking ultimate publication will tend to choose one method over another in order that their intended publication reaches fruition. Furthermore 'the practice of triangulation often does not move much beyond a single theoretical explanation or an alternative hypothesis' (Berg 2004 p6).

The above details the philosophical assumptions to research and the debates surrounding quantitative/qualitative research approaches. Research approaches within the accounting context are now discussed.

## **4.5 APPROACHES TO RESEARCH IN ACCOUNTING**

In the early stages of accounting development in the nineteenth century, accounting theory arose out of accounting practice. Subsequently, accounting researchers began to develop theories which contained prescriptions for practice (Ryan et al 2002). However, a shift became evident towards the latter half of the twentieth century which led to the current position where the over-riding aim of research is no longer to improve accounting practice but where there is

a growing realisation that accounting is not merely a neutral, technical endeavour but reflects the economic, social and political viewpoints of those that are engaged in its practice (Gaffikin 2006 p5)

and  
accounting researchers are obliged to face the dilemma that they are really social scientists...and to keep abreast of new developments and be competent at their craft, they will need to devote serious consideration to the nature and practice of what counts as good social research (Morgan 1983 p385).

Much research has been completed using the underlying approaches introduced by Burrell and Morgan. However, not all researchers fully accept these concepts within the accounting domain (Tomkins and Groves 1983a, 1983b; Laughlin 1995, 2004).



Tomkins and Groves (1983a) discuss a variety of research approaches. They describe 'scientific' approaches as those akin to the positivistic-orientated modes outlined by Burrell and Morgan (1979) whereby theories are used to 'formulate hypotheses which express relationships between dependent and independent hypotheses' (Ryan et al 2002 p34), where variables are both stable and situation-independent. Here, data is collected in a structured manner and analysed using mathematical techniques to validate (or invalidate) the hypothesis. However, Tomkins and Groves (1983a) argue that accounting research has 'uncritically borrowed' (Gaffikin 2006) models from the natural sciences which were often 'manifestly inappropriate' to the accounting context (Tomkins and Groves 1983a p366). Further, they refute Abdel-Khalik and Ajinkya's (1979) assertion that such a scientific approach remains the most desirable approach, highlighting that positivistic approaches produce one kind of knowledge while other strategies can contribute other important types of knowledge which also develop accounting research.

Tomkins and Groves (1983a) assert that adopting an approach within accounting research other than the 'scientific' approach may bring accounting theory and practice much closer together and argue in favour of a 'naturalistic' approach to research. Such a 'naturalistic' approach is based on 'exploratory' study and 'inspection' which involve greater use of qualitative data and 'themes which emerge from flexible, but close, observations of specific decision contexts' (Tomkins and Groves 1983a p363). Such naturalistic enquiry may include

checking out...how different people view events which occurred or are occurring and, indeed, gradually deepening one's understanding of what views each person holds (p363),

such that the researcher acquires an 'intimate knowledge of the relevant human behaviour in its natural setting' (p364). This approach warrants less emphasis on mathematical analyses and modelling in simulated contexts involving deductive logic regarding relationships between dependent and independent variables, and increased emphasis on 'specific real world problems' focussing on

how *practitioners* perceive their worlds, what issues concern them and how they perceive them affecting accounting practices and the influence accounting has (p364).

Tomkins and Groves (1983a) claim that such an approach is most appropriate where research is concerned with 'the effects of accounting practices upon social action' (p367). They acknowledge that some such research is evident, but is in a minority of published work

and also posit a lack of philosophical debate with regard to what such an approach has to offer (p364).

Tomkins and Groves (1983a, 1983b) acknowledge that many different perspectives may be deemed 'naturalistic'. They examine ontological assumptions in detail, using Morgan and Smircich's (1980) 'six-way classification of the nature of the social world' (p367) which range from reality as an objective concrete process to reality as a subjective projection of human imagination. The first three categories are described as encompassing 'scientific' modes of enquiry while the latter three categories encompass the 'naturalistic' perspective. The categories suggest that there are

many different approaches which are equally logical in that there is a coherent link between the assumptions on which they build and the research assumptions they favour (Morgan 1983 p386)

and that researchers must ensure to make appropriate ontological assumptions about the everyday accountant's reality before selecting an appropriate research approach. However, central to the classifications with regard to study of the social world is the fact that the phenomena of the social sciences are subjects rather than objects and must be researched as such in order to provide reliable and useful findings, and their preference appears to tilt towards a more 'naturalistic' paradigm.

Laughlin (1995, 2004) notes a 'diversity of approaches' in accounting research and argues that all methodological choices are contestable. He criticises the bipolar dualism of Burrell and Morgan's paradigm as being over-simplistic and suggests that their continuum restricts and excludes some research approaches. His attempts to 'adapt and develop Habermas's insights and sensibilities' (Power 2013 p226) have led to a re-conceptualisation of Burrell and Morgan's work. Laughlin (1995) expresses their five part schema under three broad bands; 'theory', 'methodology' and 'change' and asserts that the researcher must make choices within each of these three bands. The 'theory' band refers to the level of theorizing prior to the research (loosely corresponding with Burrell and Morgan's ontology and epistemology assumptions); 'methodology' refers to the nature and role of the observer in the research process and the actual methods employed (Burrell and Morgan's human nature and methodology assumptions) while 'change' refers to the researcher stance concerning whether the empirical work aspires to bring about a change in the phenomenon being observed (Burrell and Morgan's society assumption).

Laughlin (1995) effectively aligns these three bands in a three-by-three matrix, with levels of high, medium and low denoted as elements of a continuum on each, and these are depicted in Figure 4.4:

**Figure 4.4 Laughlin’s classifications of social research**

		Theory choice: levels of prior theorization		
		High	Medium	Low
Methodological choice: level of theoretical nature of methods	High	Positivism (L) Realism (L) Instrumentalism (L) Conventionalism (L)		
	Medium		German critical theory (M)	Symbolic interactionism (Kuhn) (L)
	Low	Marxism (H)	Structuration (L)  French critical theory (L)	Pragmatism (L)  Symbolic interactionism (Blumer) (L)  Ethnomethodology (L)

Change choice: level of emphasis given to critique of status quo and need for change (high/medium/low)

*Source: Laughlin, 1995, p70*

The top left corner of Laughlin’s model depicts positive research, comprising structured and quantitative research, definable theory and testing of hypotheses, an independent observer, selective data and ‘tight’ conclusions (1995 p80). The bottom left corner depicts interpretive research, comprising unstructured and qualitative research, ‘ill-defined’ theory (1995 p80), an observer who is part of the discovery process, descriptive, longitudinal data and rich empirical findings which describe meanings. Laughlin (1995) stresses that the descriptors of high, medium and low are not precise, definable or measureable. However, Ryan et al (2002) suggest that ‘high’ levels are indicative of a well-researched area which allows generalisation and some emphasis on changing the status quo while it may not be appropriate to derive

generalisations from studies at ‘low’ levels and where the research seeks to understand and ‘see’ the subject of the research rather than challenge the status quo.

Laughlin (1995) presents arguments for choosing the ‘medium’ position on each band, giving rise to the concept of ‘middle range thinking’. The main factor in this band is the propensity towards ‘change’ and he explains that those positioned in this band are both open to investigating the status quo and to challenging the status quo. The ‘theory’ band supports that generalisations are possible i.e. the approach supports ontological beliefs that generalised convictions about reality are acceptable, but also requires the researcher to substantiate understanding. The ‘methodology’ band recognises that the researcher is an important part of the discovery process but also acknowledges the possibility of refinement during the conduct of empirical work to take account of changed circumstances in view of experience. Such methodologies permit both quantitative and qualitative approaches that enable researchers to examine the status quo but are also open to the possibility of carefully planned change.

Ryan et al (2002) suggest that Laughlin’s work can aid the researcher to consider the appropriateness of theory and methodology. While positive research probably continues to dominate (Ahrens, Becker, Burns, Chapman, Granlund, Habersam, Hansen, Khalifa, Malmi, Mennicken, Johns, Panozzo, Piber, Quattrone and Scheytt 2008), there has been a significant increase in the number of studies that have adopted interpretive and critical approaches. Such approaches however are still frequently termed as ‘alternative’ accounting research (Baxter and Chua 2003), or simply in ‘opposition’ to mainstream research (Ahrens et al 2008).

It is important that the philosophical assumptions and debates surrounding theoretical stance and methodological choice are considered in the context of the objectives of research studies and the following sets out to do so in the context of the current study.

## **4.6 RESEARCH QUESTIONS AND RESEARCH APPROACH**

The use of a research strategy allows the identification of how theory, perceptions and practice are connected to one another. The selection of the most appropriate research strategy depends on the nature of the research question(s) and on the philosophical assumptions of the researcher (Ryan et al 2002).

#### **4.6.1 Research questions**

While there has been some focus on qualitative research regarding initial professional development, research to date with regard to continuing professional development has largely examined participation i.e. there has been little examination with regard to how accounting practitioners maintain and develop their professional competence. Little qualitative research has been carried out in this area and few hypotheses exist within the overall context. Further, there is a limited amount of academic literature regarding the accounting profession in Ireland and a paucity of previous descriptive studies in the area. Indeed, most understanding of competences within the area of accounting education is focused on learning and the student experience within higher education, rather than within the professional context (Byrne and Flood 2004; Byrne, Flood and Willis 2009; Paisey and Paisey 2010; Hassall, Arquero Montana, Joyce and Gonzalez Gonzalez 2013).

Furthermore, professional competence has not been researched from the perspective of individual professionals. It is critical to examine this aspect before appropriate examination of practitioner practices pertinent to maintaining and further developing competence can take place, as perceptions and understandings of professional competence are likely to impact on the manner in which accounting practitioners perceive their developmental needs and their related actions and activities.

A common perception within promulgations by the professional accounting organisations is that a homogenous understanding regarding 'professional competence' exists (IES 7a 2004 p15). However, it is not clear what practitioner understandings are. Ultimately, practitioners must identify what competences will help them to perform before they engage with further educational and developmental activities. Therefore, a starting point is to gain some understanding of individual practitioners' perceptions of professional competence. It is also important to examine the manner in which individual practitioners achieve and further develop such professional competence, in light of such understandings.

The emphasis of the research therefore is on the generation of knowledge and truth concerning practitioner perceptions and experiences rather than the verification of existing theories. It is intended that this study will be exploratory and descriptive in nature, providing insight into perceptions, experiences, understandings, meanings and interpretations regarding professional competence and professional development.

The key research questions therefore must focus on gaining an understanding of individual practitioners' perceptions of professional competence and on their practices with regard to maintaining and further developing this professional competence. The research questions must also acknowledge that the professional status of practitioners is central to such perceptions and practices.

Mindful of this focus, and following on from the literature reviewed in Chapter Two, the following research questions were drafted:

1. What does it mean to be a 'professional'?
2. What does 'professional competence' mean?
3. How is professional competence maintained and developed?

#### **4.6.2 Research approach**

The research study must be designed in such a manner that it can answer these questions, and must thus seek to examine individuals' perceptions, experiences, understandings, meanings and interpretations relating to professional competence. The search for knowledge and truth is therefore located in the individual 'inner life' and my task as researcher is 'to understand reality as it is, actively and consciously created by subjects, not as a pure entity that exists 'out there' ' (Cooper 1991 p95).

The overall framework adopted is therefore an interpretivist one whereby the research questions are explored through the eyes of the individuals who are actually constructing their own reality. It is anticipated that such an approach is appropriate to provide an *understanding* of how individual professional accountants perceive their professional development and how their *experiences* give *meaning* to their own professionalism and professional competence. It is hoped that these *interpretations* will provide an insightful view of perceptions and experiences with regard to professional competence and professional development within the Irish accounting context.

The examination of such individual perceptions and experiences most closely fits the subjectivist approach to research within the social sciences. It supports the nominalist ontology which suggests that reality is a manifestation of individual consciousness and can vary from individual to individual. It also supports an anti-positivist epistemology whereby

the world can only be understood through exploration of the perspectives of the individuals being investigated and whereby human interactions are voluntaristic, based upon actors' interpretations of events, their social meanings, intentions, motives, attitudes and beliefs. Therefore, the research does not attempt to examine causality to any great extent or indeed to derive any universal law. The study adopts an ideographic methodology stance whereby 'first-hand' knowledge of personal experiences is examined. It focuses on an exploration of the way people interpret and make sense of their experiences to support competence in the world in which they live.

The lack of research to date in the area, particularly within Ireland, supports the use of a qualitative approach (Bryman 1988; Patton 2002; Silverman 2005). This aligns with Paisey and Paisey's (2004) assertions regarding scope for qualitative 'rich' research in accounting education. Such a qualitative approach is appropriate where meaning and experience are examined as is the case with this research, as opposed to where measurement is examined. Given that individual perceptions, meanings and experiences may be different for each research participant, the selected approach must facilitate entering the individual 'world', experiences and meanings thereof. Applied qualitative research is therefore most appropriate and a phenomenographic approach has been selected.

## **4.7 PHENOMENOGRAPHY**

Phenomenography emerged from educational research carried out in Sweden in the late 1960s and early 1970s. Its objective is to examine and describe the world from the individual's perspective and experience. It translates from Greek as 'a description of appearances' (Hasselgren and Beach 1997). The emphasis on 'experience' is that which can be reflected upon, 'discussed and described by the individual' (Ashworth and Lucas 1998 p415) and data is examined from a first-person perspective where perception 'is regarded as the primary source of knowledge' (Moustakas 1994 p52) to 'access to truth' (Merleau-Ponty 1962 pxvi). It studies how people experience, understand or conceive phenomena and describes the relationship between people and the world around them. It is directed at the variation in the peoples' ways of understanding rather than at the phenomena itself (Dahlberg 1992; Larsson and Holmström 2007).

Phenomenography's descriptive approach is somewhat a reaction against and an alternative to dominant positivistic, behaviouristic and quantitative research (Svensson 1997). It has also been referred to as a research specialisation (Marton 1986) and as a combination of orientation and approach (Svensson 1997).

#### **4.7.1 Phenomenography and Phenomenology**

Phenomenography is linked to the philosophy of phenomenology which studies phenomena and their meanings. Phenomenology derives from the Greek word 'phenomenon' which means to show or 'manifest itself' (Moran 2000 p4). Moustakas (1994) asserts that 'phenomenology is the *first* method of knowledge because it begins with 'things themselves' (p41), inferring that 'what appears provides the impetus for experience and for generating new knowledge' and the 'phenomena are the building blocks of human science and the basis for all knowledge' (p26). Perceptions begin with personal experiences and data of experiences are primary evidence. The 'core facets' of phenomenology are also described: it focuses on the appearance of things; is concerned with 'wholeness'; seeks meaning and essences; and seeks descriptions (rather than explanations or analyses). Further, the researcher typically has a personal interest in the phenomena (Moustakas 1994).

Phenomenology and phenomenography both share the same root, 'phenomenon', 'which means 'to make manifest' or 'to bring light' ' (Larsson and Holmström 2007 p55). They also portray some similar characteristics in that they both study 'phenomena, objects as they appear to people...lifeworlds' (Larsson and Holmström 2007 p62). Both are experiential, content-oriented, relational and qualitative (Marton 1986). However, a phenomenological study examines 'the phenomenon per se', while a phenomenographic study enables the researcher to investigate how 'people...view or understand the phenomenon' (Larsson and Holmström 2007 p62). Phenomenology aims to clarify the structure and meaning of a phenomenon or everyday experiences while phenomenography aims to describe the different ways in which people understand a phenomenon (Marton 1981; Larsson and Holmström 2007;). With both, individuals' perceptions and understandings impact on their actions; 'you cannot act but in the relation to the world as you experience it' (Marton 1996 p163). Both emphasise the individual as agent who interprets his own experiences and who actively creates an order to his own existence.



#### 4.7.2 The phenomenographic approach

Phenomenography highlights conceptions which may be described in terms of their 'reduced' content. Such reduction is

an abstraction, a reduction of the meaning of the main parts of the phenomenon conceptualised, with preserving of the main content of the parts as part of the organised whole (Merleau-Ponty 1962 p168).

In reality, people continuously change interpretations and conceptions as contexts and the focus of awareness changes i.e. depending on whether they are as 'figure' or 'background' (Uljens 1996; Dahlberg 2006). Further, 'experiences always occur within a context and they are experienced by a particular individual' (Larsson and Holmström 2007 p62).

Phenomenography therefore is

the empirical study of a limited number of qualitatively different ways in which phenomena in, and aspects of, the world around us are experienced, conceptualised, understood, perceived and apprehended (Marton 1994 p4424).

This limitation is largely imposed by the researcher in light of time and resource constraints.

These

differing experiences, understandings, and so forth are characterised in terms of 'categories of description', logically related to each other, and forming hierarchies in relation to given criteria: such an ordered set of categories of description is called the 'outcome space' of the phenomenon or 'concept in question' (Marton 1994 p4424).

Such a conception is assumed to have both meaning, a 'what' attribute, and structure, a 'how' attribute (Marton 1994 p4424).

Analysis within the phenomenographic approach is discussed in the literature (Svensson 1997; Ashworth and Lucas 2000; Larsson and Holmström 2007); however there is, as yet, no clear one 'best' method of phenomenographic analysis. The objective however is largely to describe the data in the form of qualitative categories, often referred to as the 'outcome space', looking to find similarities or differences. Usually, the categories of description are related to one another in some manner, often in a hierarchical manner.

The first stage of the phenomenographic analysis is such that the researcher must counteract tendencies to relate data to previously constructed theories, models and literature generally and must also 'put out of play' all cause and effect notions and any other pre-conceptions of the phenomena (Ashworth and Lucas 2000).

However, the role of the researcher's prior knowledge of the subject matter of the discipline is important given that 'we inevitably exist in a world and are tied bodily and intentionally to that world' (Dahlberg and Dahlberg 2004 p271): thus 'one of the pre-requisites for analysing data is that the researcher is acquainted with the subject matter in question' (Saljo 1988 p81) in order to 'comprehend participants ideas in depth and to relate them to each other' (Lybeck, Marton, Strömdahl, and Tulberg 1988 p86). This foundation must therefore be acknowledged, as 'a necessary condition for having a world at all, and, at the same time it constitutes the boundaries of the same world' (Dahlberg and Dahlberg 2004 p271).

This first stage of examination thus asserts that understandings must be examined in an 'unfettered' and 'unthreatened way'. This is a significant element in that a wholly unbiased, open approach must be taken so that the researcher can see what is actually appearing. The analysis must also be mindful of the importance of an empathetic understanding in order to produce an appropriate 'story' of the individual lifeworld. Achieving empathy effectively requires 'a detachment from the researcher's lifeworld and an opening up to the lifeworld of the participant' to dwell on participants' experiences (Ashworth and Lucas 2000 p299). This assists focus on comparative experience and also helps assess 'internal validity'. However, analysis must avoid premature closure for the sake of producing logically and hierarchically-related categories of description (Riley 1990).

The second stage is referred to as 'phenomenological reduction' whereby each experience is considered in its singularity. A 'textural' description of meanings and 'essences' of experiences is articulated and the meaning or essence of the phenomenon can only be revealed via its totality and its relationships with its 'particulars' (Merleau-Ponty 1962). Dahlberg (2006) metaphor of 'figure and background' further illustrates this elaboration.

The third and final stage of phenomenographic analysis, 'imaginative variation', aims to grasp the structural essences of experience. Both the textural and structural 'essences' are then combined to arrive at the overall meanings and essences of the phenomenon being investigated. In the investigation of essences, there is a shift from describing separate phenomena to searching for their common essence, described by Husserl as 'free variation in fantasy' (Moran 2000); this means varying a given phenomenon freely in its possible forms, and that which remains constant through the different variations is the essence of the

phenomenon. This involves 'imaginative engagement with the world that is being described' (Larsson and Holmstrom 2007 p299) and

must not only mean an aggregation of the specific data with generally given interpretations, but a delimitation of specific data related to each other as referring to parts of the same phenomena (Svensson 1997 pi 69).

Analysis must focus on 'whole qualities'. Exploration of parts must be done within the 'whole': the main focus is on differentiating parts of the data; significant parts make up a whole summarised in the form of a 'category'; and content must be considered 'from the point of view of expressing a relation to parts of the world' (Svensson 1997 pi 69).

### **4.7.3 Phenomenography and the current research study**

Phenomenography finds its basic material for analysis within participants' own experiences (Ashworth and Lucas 1998). Different lines of phenomenographic research are highlighted (Marton 1986), two of which are relevant in the context of the current study. The first considers general aspects of learning and the qualitative differences in the approach to, and outcome of, learning (Marton 1986; Saljo 1997; Svensson 1997) while the second considers the disciplinary context and individual conceptions of subject matter (Marton 1986).

Larsson and Holmstrom (2007) assert that through using

the variation of how professionals understand the studied phenomenon, new ways of understanding open up the possibility of working in new ways...[leading to]...a great step in learning (p62).

Interestingly they note that phenomenographic research could be used for competence development which may be facilitated by 'mapping the work and using the map for competence development' to create learning situations using the 'outcome space' of the study (p61). They argue that phenomenography is a way forward for qualitative researchers and suggest that the time has come for phenomenographic researchers

to move on from merely describing conceptions to use the generated results for educational interventions (p62).

I purport that phenomenography can be used as an effective tool for the current study and that by examining the manner in which accounting professionals understand and engage with the phenomenon of 'professional competence', it may then be possible to better describe such conceptions, to begin the process of engaging with learning and work in new

ways, and to enhance professional training and development. This approach also aligns with the previously used phenomenological approach to studying professions (ref Chapter 2.2.1).

## **4.8 DESIGN AND CONDUCT OF THE STUDY**

The ‘phenomenon’ under investigation is ‘professional competence’ Given that the meaning of this phenomenon may be quite different for each research participant, a very ‘open’ view of this phenomenon has been the starting point of this research and the overall thrust is that of a process of discovery rather than a search for predetermined categories. Therefore the overall objective of the research is to understand what professional competence means to individual research participants and how this impacts on the maintenance and development of their professional competence.

### **4.8.1 Research approach - entering the participant lifeworld**

It is generally acknowledged that the most appropriate means of obtaining an account within phenomenographic research should allow research participants to describe their experiences i.e. it places human experience at the centre of the research and acknowledges the legitimacy of ‘self-verified experience’ (Cheetham 1999). One of the key aspects therefore is the ability to investigate participants’ lifeworlds (Ashworth and Lucas 2000). The ‘lifeworld’ is effectively the ‘whole’ of the individual’s ‘story’ that needs to be captured,

the world as lived by the person and not the hypothetical external entity separate from or independent from him or her (Valle and Halling 1989 p9).

The articulation of participants’ accounts must be clearly grounded within the experiences of the participants. Therefore, consideration of the lifeworld, as opposed to consideration only of individual components, can provide a view of the ‘whole’ experience and meaning thereof where meaning

is created by the mind through actions which have been directed towards these objects via a process of intentionality using concepts, ideas and images which form meaning for that individual (Grbich 2007 p85).

Such lifeworld research ‘does not mean to ‘lay out’ our own experiences but that of others’ (Dahlberg and Dahlberg 2004 p269). Therefore, it is important that the researcher’s own perspectives and experiences are laid aside or suspended. The terminology associated with this is ‘bracketing’.

Bracketing is similarly conceived with the use of brackets in algebraic formula (Robertson 1999) and

resolves to set aside theories, research presuppositions, ready-made interpretations...in order to reveal engaged, lived experience (Merleau-Ponty 1962 cited in Ashworth 1999 p708).

Such 'bracketing' occurs where

everyday understandings, judgement, and knowings are set aside, and phenomena are revisited, freshly, naively, in a wide open sense (Moustakas 1994 p33)

before an appropriate understanding can be achieved.

Ashworth and Lucas (1998, 2000) examine a number of different kinds of pre-supposition or interest that require suspension in order for the researcher to enter the participants' lifeworlds. These include the following: earlier research findings; theoretical structures; the researcher's personal knowledge and belief; research techniques; cause-and-effect beliefs with regard to the phenomena; other 'evidence' from apparently authoritative sources; prior construction of hypothesis or interpretive categories; assumptions which dictate specific research methods; assumptions about prioritisation or the ordering of experience; questions of 'cause'; and questions of the relation of experience to 'objectivity'. Ashworth and Lucas (1998) acknowledge that critics may argue that this may be impossible to follow through completely but that it is important to make the effort.

Ashworth and Lucas (2000) also note that some presuppositions must not be bracketed;

assumptions of a shared topic... must be introduced as being about 'something' and there must be some starting point to the research, the possibility of conversing and the possibility of experience through conversing (p297/299).

The choice of research method must enable such consideration of lifeworlds.

A research 'method'

is only a way of investigating certain kinds of question. The questions themselves and the way one understands the questions are the important starting point, not the method as such. But of course it is true as well that the way in which one articulates certain questions has something to do with the research method that one tends to identify with (Van Manen 1997 p1-2).

Using a phenomenographic approach, there are a number of potential available methods for undertaking such an investigation. The preferred qualitative method in this study is the interview. This method 'involves a conversation and negotiation of meaning between the interviewer and his or her subjects' (Kvale 1996 p65) and is a realisation of primary

experience of the world (Merleau-Ponty 1962) where descriptive focus ‘transforms intentional human interaction to a means-end rationality’ (Kvale 1996 p55).

Interviewing within a phenomenological perspective

includes a focus on the lifeworld, an openness to the experiences of the subjects, a primacy of precise descriptions, attempts to bracket foreknowledge, and a search for invariant essential meanings in the descriptions (Kvale 1996 p38-39).

Its aim is to

meet the life-world of the interviewee and her or his own experience of the phenomena under study...because of this, no one interview is similar to another (Dahlberg 1992 p4).

The interview method therefore has the benefits of scope and contextualisation and is widely acknowledged as open a technique as possible, whereby interviewees can raise and discuss issues that they consider important to them.

Participants must be given the maximum opportunity to reflect and the questions posed when obtaining experiential accounts should ‘emerge out of the interest to make clear *their* experience’ (Ashworth and Lucas 2000 p300) in order to ‘establish the phenomenon as experienced and to explore its different aspects jointly and as fully as possible (Marton 1994 p4427). The explorative character of data collection and the contextual character of the treatment of data is a defining feature,

the interview becomes focussed on specific parts of the interview expressing conceptions of objects or phenomena and the exploration concerns the interviewees delimitation and experienced meaning of these objects (Svensson 1997 p169).

I selected the semi-structured interview, which uses minimal predetermined, open-ended, questions, as best suited to the current research. A broad interview ‘guide’ is used which facilitates the use of predetermined themes and subject areas to focus the interviews but does not restrict other related topics from emerging during the course of the interviews. It also allows for the introduction of topics and questions in a spontaneous manner. Questions are open-ended to allow a conversation to develop: the open-ended nature of the interview guide allows for better exploration of replies and facilitates additional flexibility with regard to questions and probes that could enhance particular perspectives relating to emerging issues in order that ‘rich’ descriptions are obtained. Participants are encouraged to speak freely about their own individual experiences and asked to give concrete, substantive examples to support their experiences as much as possible. This adopted method provides a means of entering the participants’ lifeworlds and is set out in more detail in the following sections.

#### **4.8.2 Stage 1 - Selection of research participants**

The aim of phenomenography is to obtain a range of perceptions and experiences so that commonalities and differences can be explored. Given that different professional accounting bodies may interpret the IFAC guidance in different ways, it was decided that focus should be on one professional body, rather than attempting to examine experiences within multiple professional bodies in this exploratory study. CAI, as described in Chapter Three, was selected as the most appropriate professional accounting body for this study. Qualified members within CAI are required to maintain professional competence and must formally affirm that they have complied with mandatory requirements in this regard on an annual basis. CAI members are thereby prompted to consider ‘professional competence’ and continuing professional development on a regular basis.

In terms of the overall data gathering and analysis, balance must be reached between an appropriate number of interviewees and the difficulties associated with analysing thousands of pages of transcript. Given that the results of an interview sample will not be generalisable in any event, it is generally agreed that a relatively small sample is most appropriate. This is in line with Smith, Flowers and Larkin (2009) who have completed a significant amount of phenomenological research. Mindful of the importance to maintain ‘variety’ of experiences and to avoid presuppositions about the nature of the ‘professional competence’ phenomenon or the nature of perceptions of particular ‘types’ of individuals and their lifeworlds, it is not coherent to attempt anything like ‘statistical sampling’ but more appropriate to aim to obtain a range of experiences and lifeworlds. It was thus considered important to select as wide a cross-section as possible to explore different insights and a mosaic of perceptions and experiences, lending to a more rounded and balanced examination of lifeworlds. Participant selection was therefore indicative of ‘theoretical sampling’, where the objective is to develop a rich understanding of the dimensions of a concept across a range of settings and conditions, rather than being aimed either at producing findings representative of a larger population (Grbich 2007).

To this end, 23 participants were selected and interviewed, with a range of 5-45 years post qualification experience. Participants were both known to me and referred by academic colleagues or by professional contacts. Participants represented varying profiles from both practice and industry, from varying employment sectors and sizes, and of both genders.

Figure 4.5 summarises participant profiles and more descriptive profiles are outlined in Appendix C:

**Figure 4.5 Summary interviewee profiles**

<b>Pseudonym<sup>2</sup></b>	<b>Years Qual<sup>3</sup></b>	<b>Training Firm</b>	<b>Current Employment</b>	<b>Current Role</b>
Laura	5	Medium	Practice - medium	Audit/training manager
Daniel	6	Medium	Industry	Corporate finance director
Delia	10	Big 4	Practice - Big 4	Technical manager
Sofia	11	Big 4	Practice - Big 4	Senior tax manager
Conor	11	Big 4	Industry	Finance director
Jane	11	Big 4	Practice - small	Audit partner
Alex	11	Big 4	Not-for-profit	General manager
Gavin	11	Big 4	Industry	Systems manager/ Project manager
Evan	12	Big 4	Industry	Finance director
Denis	12	Big 4	Industry	Project manager
Robert	12	Big 4	Industry	Senior risk officer
Susan	14	Big 4	Industry	Project manager
Siobhan	15	Big 4	Industry	Project manager (part-time)
Dawn	16	Big 4	Industry	Financial controller
Jack	17	Small	Practice - small	Tax partner
Joan	19	Big 4	Practice - Big 4	Tax partner
Adrian	20	Small	Practice - medium	Audit partner
Maura	25	Big 4	Industry	Finance director
Mary	28	Big 4	Practice - medium	Audit partner
Adam	28	Big 4	Industry	Sole practitioner
Paul	31	Big 4	Practice - small	Sole practitioner
Ethan	31	Small	Professional body (non-accounting)	Financial investigator
Colin	45	Small	Practice - Big 4	Audit partner (just retired)

<sup>2</sup> Reflective of gender

<sup>3</sup> At time of interview



### **4.8.3 Stage 2a - Obtaining experiential accounts: interview planning**

This is further described under the headings of interview questions, presenting the interviewer and ‘locating’ the interviews.

#### ***The interview questions***

A substantial amount of reading was initially completed in several areas; Professions, Competence, Continuing Professional Development, Lifelong Learning, The Accounting Profession, and pertaining to previous research studies in the area of competence development and learning within professions. However, given the selection of the phenomenographic approach, it was necessary to ‘bracket’ such foreknowledge in order to examine the meaning of professional competence for individual participants and how their individual perceptions impact on their engagement with professional development activities.

Interview questions were drafted as broad and open-ended to encourage participants to explore their own lifeworlds and to reflect on their own experiences. The questions did however allow for multiple layers of questions and prompts which facilitated ‘flow’ within the interviews. The interview questions were piloted with two members of CAI who are personally known to me. The interviewees’ responses were recorded on a digital voice recorder. Notes were also taken during the interviews. Immediately after the interviews, an informal discussion was held with each interviewee, inviting opinion regarding the overall interview structure, the flow of the questions, potential problematic or difficult questions, and potential repetition of questions. In general, the interviewees considered that they had been able to appropriately discuss their own perceptions and experiences. One interviewee did, however, note that one question was too lengthy and that he was unsure how to appropriately respond. In view of the pilot interviewees’ observations and in light of my own reflections, a number of small changes were made to the interview schedule, as follows:

- a reduction in the number of questions
- elimination of repetitive elements
- clarification of the wording of some questions
- re-ordering of some questions to facilitate better flow
- inclusion of some prompt questions.

The final version of the interview guide is noted in Appendix D.

### *Presenting the interviewer*

The relationship between researcher and participants in qualitative research is important. Researchers may endeavour to establish common ground with participants in order to develop 'positive and trusting' relationships which are conducive to data collection (Goodson and Sikes 2001 p28). The researcher's 'presentational self' (p707) may have a significant impact on participants and an important influence on the entire study (Fontana and Frey 2005). Close connections between the researcher and the research subjects enhance the research process by increasing the propensity to generate good qualitative data (Toma 2000).

In deciding how to present myself to the participants in this research, I wished to cultivate a number of impressions. I made considered judgements about particular features of my background that I emphasised in my interactions with participants. Given my background as an accountant in both practice and industry prior to engaging with academia, I came to the research process already sharing common ground with the participants. I highlighted this to the participants during introductory contact. In doing so, I wished to convey to the participants that I could identify with them, that I was well positioned to understand the accounts that they shared with me, and also that I could be trusted. The issue of trust appeared to me to be of particular importance. In order for the participants to openly share their experiences with me I needed to gain their trust. I believe that the participants were more open and frank with me because they knew that I understood the significance of conducting the interviews with confidentiality and discretion and also understood what was involved in being a practitioner in practice and in industry. I also believe that this helped to facilitate participants to reflect more fully on their own experiences. However, I clearly established from the outset that I was now meeting them from the perspective of an academic researcher.

Participants were contacted initially by letter or email which described the academic nature of the study and indicated the type of 'data' required. Most respondents replied in the affirmative immediately. For those that did not respond immediately, a follow-up letter or email was sent. When interviews were being arranged, interviewees were provided in advance with a document which identified the title of the study, the associated university, and the academic qualification being sought. The document also advised interviewees as to

the estimated time commitment. All respondents were guaranteed confidentiality and anonymity at all times, and it was indicated that pseudonyms would be used in any published work. The document also confirmed that the interviewees' involvement was voluntary and that they were free to withdraw from the study at any point. Interviewees were also provided with a brief overview of the topics for discussion at interview.

### ***'Locating' the interviews***

It was necessary that the physical location and timing of the interviews be conducive to obtaining the best interview possible in the case of each individual participant, given that they would need to speak about their own 'lifeworlds'. The location and timing of the interviews was at the discretion of participants.

Nine interviews were conducted at participants' own workplaces, some during normal working hours and some outside of normal working hours. Four interviews were conducted at my own workplace - an appropriate meeting room was used where the participants could speak freely and without disturbance. In each of these cases, it was convenient for the individual participants to travel to meet with me, some doing so in the course of their own working day schedule and others happy to meet after their own working day. Five interviews were conducted at the participants' own residences. The remaining five interviews were conducted at mutually convenient other locations, outside of normal working hours. I examined each of these locations in advance of meeting the participants to locate a suitable area where the participants could speak freely.

## **4.8.4 Stage 2b - Obtaining experiential accounts: conducting the interviews**

This is further described under the headings of introducing the interview, the interview 'proper' and recording the interviews.

### ***Introducing the interview***

Kvale (1996) notes that the first few minutes of an interview are vitally important and that participants want and need to have an understanding of both the interviewer and the context if the interview is to be successful. At the beginning of each meeting, I thanked all participants again for agreeing to the interview. I then re-iterated the objectives of the

interview and reminded participants that it was solely their experiences, not those of current employers, affiliated professional body or other persons that were of interest to the research.

The issues of confidentiality and anonymity were then addressed. I re-iterated my wish to record the interviews and noted that only myself and a transcriber would have access to the raw data. I highlighted that all names would be changed at time of write-up and that care would be taken to ensure that participants were not identifiable. I indicated that I would destroy all recordings and transcripts one year after completion of the thesis. I also asked participants if they had any concerns or queries that they wanted to clarify before proceeding to the actual interview. All were happy to proceed.

The format of the semi-structured interview was then briefly outlined. Some participants had requested an 'interview guide' in advance of the meeting; in these cases, I re-iterated the overall format and thrust of the interview. I also highlighted at this point that it was a relatively informal meeting and that any additional questions, comments or observations they might have were welcome at any and all points throughout the interview.

### *The interview \proper9*

During the interviews, I was always conscious of the need to focus on participants' responses and to listen closely to what they were saying so that I could prompt or follow up items if I thought it would be useful and appropriate. I was also very conscious of the need to 'bracket'. I made conscious efforts to 'bracket' some earlier research findings and competence models. I consciously did not refer to these when conducting the interview and did not phrase prompts with these in mind. Further, I made an effort not to interpret responses by the participants with these in mind during the interviews. I was also conscious of the need to not attempt to construct any theories or hypothesise during the interviews, but instead to focus on the flow of conversation participants pursued. In addition, I was conscious to disregard my own thoughts and experiences with regard to my prior roles as an accounting practitioner and my own views of professionalism, competence and CPD. Similarly, I was conscious that each participant was relating his/her own 'truth' to me and that I had to focus purely on that truth during the interviews, whether or not it corresponded with my own or with that of other participants.

The interviews lasted from 35 minutes to just over 2 hours and the average time taken was about one hour. At the end of the interviews, I checked with participants if there was anything else that they might want to add or if there were any significant items that had not been addressed which they considered worthwhile. Some mentioned certain additional items but for the most part, the participants were happy to begin to wind down conversation. I then turned off the voice recorder. Interestingly, I noted that the interviewees were far more relaxed at this point than at the beginning of the interview and were all willing to chat further regarding more social and general conversation. In two separate interviews however, I turned on the voice recorder once again to record some additional thoughts and comments relating to the research topic.

I also discussed potential follow-up and asked if the participants would like to receive a copy of the transcript. None requested this but all said that they would be available for further comment or clarification.

For most interviews, I set aside 10-15 minutes after the interviews to write a brief notes regarding the overall interview, major themes and emerging views. I found this to be very useful at the later analysis stage.

### ***Recording the interviews***

I recorded all of the interviews on a digital voice recorder. This enabled me to concentrate on listening to participants' experiences without having to take notes. As somewhat of an experiment, I did take notes in the first interview but found that I frequently did not get to complete my note-taking as I was busy listening to the participant and prompting where appropriate. In subsequent interviews, I did not even attempt to take notes and instead focused on directing, listening and prompting where appropriate (Kvale 1996). The voice recording provided a permanent record of the interviews, to which I listened on multiple occasions in order to appreciate fully participants' accounts. It also provided a full record of intonation, punctuation, flow and hesitancy regarding the conversation.

#### **4.8.5 Stage 3 - Interview transcription and proof-reading**

The transcription of the interview must be aimed at accurately reflecting the emphases of the participant (Kvale 1996). I transcribed the first 8 interviews myself and listened back to them many times while reviewing the typed documents. For all subsequent interviews, I forwarded the recordings to a transcriber to document. On reflection, I consider that I benefitted more from the ones that I transcribed myself because I could listen for the emphases myself rather than having to insert points afterwards. However, given the time-constraints, I continued to engage the services of a transcriber.

I proof-read all of the interview transcriptions and listened back to the recordings - this was quite a time-consuming process. I corrected paraphrasing and added in punctuation, emphasis, tone and stumbling speech so as to gain a better reflection of the interviews. I listened to each interview multiple times and became very familiar with each interviewee's recording, to the extent that even now I can hear the interviewees 'speaking' when reading transcripts or recalling quotes.

#### **4.8.6 Stage 4 - Initial review of the conduct of the interviews**

I initially compiled a broad overall review of the first 8 interviews. I read each transcript a number of times and highlighted what I considered important elements of text with highlighter marker. I read each transcript a number of additional times and noted possible themes by writing on the right-hand margin of the printed transcript. I then attempted to highlight more broad-based themes in the left-hand margin.

In order to determine additional validation of initial interviews, I prepared a paper for conference presentation. This was very useful in that it focussed write-up of interviews in a manner that could be readily understood by others. In the event, I had a very limited amount of time available for analysis. I presented a very summary review of overall data gathered. This exercise highlighted that a much more extensive analysis would be needed in order to appropriately describe individuals' lifeworlds.

I then reviewed initial interviews with a more critical examination. Some interviewees had obviously considered and reflected on the overall theme of professional development in advance of meeting with me while others came 'cold' to the meeting. It became obvious that

I needed to further probe candidates who had not engaged in reflection prior to meeting with me. My reflection also highlighted that some interviewees might have very little to contribute on a particular matter and that I had to accept this rather than probing too much.

I also learned that a lengthy interviewee is not always the most valuable: for example, my first interview lasted just over two hours while my third interview lasted just 35 minutes. On review, I found that the third interview was more valuable and insightful. Part of this outcome was undoubtedly my own interviewing technique which allowed the first interviewee to speak at length about many different aspects, while I was forced to be more directed in the third interview where there were significant time constraints.

#### **4.8.7 Stage 5 - Sensitising analysis of the interviews**

There is 'no clear and accepted single set of conventions for analysis' (Robson 2002 p456) within qualitative research. Many different approaches have been set out by various researchers. In fact, the difficulty of handling qualitative data is well recognised in the academic literature and Miles' (1979) assertion that qualitative data equates to 'an effective nuisance' has been discussed by a number of researchers (Bryman and Burgess 1994; Robson 2002).

Mindful of the practices pertaining to analysis within phenomenographic studies (ref section 4.6.2), the analysis phase consisted of several stages of 'write-up' and reflective review. The substantial volumes of data involved multiple and simultaneous continuous cycles of reading, note-making, reduction (de-contextualisation) and interpretation (re-contextualisation) (Tesch 1990) which were not discrete in the manner that they might be for quantitative analysis (Bryman and Burgess 1994).

Given that the research objective is to increase understanding of individual professionals' perceptions and practices regarding professional competence and its development, I selected an ideographic approach to analysis in order to gain insight into participants' perceptions, meanings, understandings, experiences and interpretations. My overall focus was to examine interviewees' perceptions of professional competence and how participants attempt to embed an element of structure with regard to maintenance and development of professional competence into everyday experience.

However, I was torn between the

inevitable tension between being faithful to the data and at the same time creating, from the point of view of the researcher, a tidy construction that is useful for some further exploratory or educational purpose (Bowden and Walsh 2000 p19).

I re-read and listened back to the interview recordings several more times. I found

the path from interviews through inference to categories...quite a challenge (Entwistle 1997 p128).

I then re-examined the analysis process with a view to being methodical, yet open-minded as to what the texts might be saying, within the context of the participants' lifeworlds. I read the transcript texts several more times to obtain a sense of the 'whole' meaning for each participant, and mindful that I needed to both encapsulate texture and meaning (what) and structure (how) with regard to professional competence.

I highlighted text passages that I considered to be important and identified multiple broad areas of discussion which permeated the interviews. The following broad headings emerged:

- What it means to be a professional
- What enables being a professional
- What are key professional attributes
- What it means to be an accountant
- What it means to be competent
- What are the key competence attributes
- How participants have achieved professional competence
- How professional competence has changed over time
- How participants have developed their competence
- How participants have learned over time
- What continuing professional development means to participants
- Engagement with formal offerings
- Engagement with informal/non-formal learning and development
- Other aspects e.g. delivery, assessment.

The purposeful examination of these broad headings enabled some comparison of transcripts. I then read the texts several more times before highlighting individual narrative quotes within the text, largely based on the above headings. On closer examination, I highlighted several sub-themes within these headings as the participants often used different language to talk about similar aspects or alternatively used similar language but with differing emphases.



I then revisited each individual interview and examined additional overall themes that emerged from the overall sense of the interviews, rather than from specific discrete narrative analysis. It became evident that each individual interviewee focused on certain aspects of their experiences that were most meaningful to them and that an appropriate consideration of the highlighted overall themes required a closer examination of individual interviewees' experiences in the context of these themes.

#### **4.8.8 Stage 6 - Bracketing during the analysis**

One of the key characteristics of phenomenographic research is to enter participants' lifeworlds: this necessitates the 'bracketing' of a variety of aspects in order to ensure the lifeworlds of the research participants is prominent and that the researcher's own experiences and beliefs are set aside.

At any given time, attempts to bracket may not be wholly successful (Ashworth and Lucas 2000). Some aspects are easier to bracket than others e.g. normative literature and policies of professional accounting associations are most likely easier to bracket, in they are more objective and conscious to the individual, than personal beliefs and views which are subjective and less conscious to the individual.

Mindful of this, I made a conscious attempt was made to bracket my own personal beliefs, views and experiences and my earlier observations relating to the overall research area. Such efforts included attempts to bracket

- Personal beliefs and views
- Prior research findings
- Prior normative literature
- Policies of professional accounting associations
- Pre-determined categories of interpretation.

The following outlines further conscious efforts to ensure bracketing:

- Very short interview guide with few questions highlighted in advance of the interview
- Use of open-ended questions
- Prompts to clarify participants' view and experiences
- Careful transcriptions of interviews with noted emphasis of tone and emotions
- Multiple series of listening to interview recordings and reading of interview scripts when highlighting themes and contextualising quotes.

#### **4.8.9 Stage 7 - Compilation of interviewee profiles**

The over-riding objective of compiling individual profiles is to identify and examine particular points of emphasis that appear to be central to the overall experiences with regard to development of professional competence. A further more in-depth examination of individual interviews and profiles was thus undertaken. Such indepth examination helps focus on the participant experience (Lucas 1998) and contributes to the empathetic understanding of participant perceptions, experiences, understandings and meanings.

While subsequent stages in the phenomenographic analysis focus on comparative experiences, it is important that individual experiences are not lost in an attempt to understand more generalising aspects. While such generalisations are of value, the phenomenographic approach positions individual experiences and lifeworlds as a backdrop to meanings which can be further examined in the context of common lifeworlds. This also helps to counter tendencies to 'attribute meaning out of context' (Lucas 1998 p138).

Such examination also provides evidence of 'internal validity' and consistency of the accounts of individual participants. My review of individual interviewee transcripts did not highlight any obvious inconsistencies e.g. 'failure of the participant to reflect on his or her experience', 'interview questions that close down on certain areas of experience' (Lucas 1998 p138) , but suggested a coherent and comprehensive account of participant experiences and understandings. Therefore, I am satisfied that the interviewee transcripts provide a consistent account of the individual lifeworlds.

Further, individual profiles provide a strong level of researcher empathy and understanding and provide a means for the researcher, to understand the 'whole' of participants' experiences over a considerable period of time, from the point at which they made the conscious decision to gain admittance to the accounting profession up to the present day. This adds a considerable value as when attempting to analyse not only 'what' participants' experiences and understandings of competence and professional development are but also 'how' they shape their ongoing actions and engagement with professional development with regard to developing and maintaining competence. Therefore, where emphases or points of focus emerge early in the analysis phase, these highlight important aspects of understandings which must be considered in more depth while interpreting aspects within interviews and while looking for themes within the interviews as a collective.

In order to clearly examine these for each interviewee, I drafted a summary of key themes on a separate page for each interviewee. I re-examined these themes and detailed salient quotes for each. I then drafted another page for each interviewee describing the context of each of these quotes. Some key themes relating to the study findings thus emerged.

#### **4.8.10 Stage 8 - Identifying interviewee themes**

I then drafted preliminary descriptions of predominant themes highlighted for each participant. I was careful to use the words of the participants concerning their perceptions and their experiences to maintain the bracketing process and ensure that themes were grounded in participants' experiences.

I subsequently reviewed the overall categories and established some themes as major categories and others as sub-categories, over the course of several iterations. In order to faithfully represent the participants' perceptions and experiences, these themes were based on the interview questions. I repeatedly highlighted all relevant quotes for each theme and brought them together in a new document, looking for patterns of meanings and experiences. Finally, I completed a description of my understanding for each highlighted theme. These descriptions are outlined in Chapter Five.

#### **4.8.11 Stage 9 - Examination of distinct lifeworlds**

The commonalities and the differences emerging from the interviews were examined and 'grouped'. Three distinct variations emerged, with regard to lifeworlds of participants in practice roles versus non-practice roles, males versus female participants and lifeworlds of participants at different experiential stages. These variations were then examined with regard to the principal research questions: what it means to be a 'professional', what 'professional competence' means and with regard to maintaining and developing professional competence. An examination of these lifeworlds is detailed in Chapter Six.

#### **4.8.12 Stage 10 - Identification of categories of description**

The final stage of analysis within this study was the generation of 'categories of description' which effectively form the 'outcome space' of phenomenographic research. These are effectively categorised with regard to the variation in how a phenomena is perceived and

experienced, the logical relations between the categories and a hierarchy within the categories (Lucas 1998 p230). As previously highlighted, these typically have both a 'what' attribute and a 'how' attribute (ref section 4.6.2). The 'what' aspect was used to examine *what* professional competence means to participants (i.e. the 'meaning' attribute) while the 'how' aspect was used to examine how participant practitioners actually maintain and develop their professional competence (i.e. the 'structural' attribute). Participants' experiential stages were used to inform the hierarchy vis-a-vis the categories. These categories of description are described in detail in Chapter Seven.

#### **4.8.13 Limitations of the selected approach**

A number of limitations exist surrounding the selected research approach.

##### ***Validity of qualitative approach***

Good qualitative research is likened to 'choreography' in that it utilises a 'set of procedures that are open-ended' and must do 'justice to the complexity of the social setting' (Janesick 2003 p46). Further, the

laboratory of the qualitative researcher is everyday life and cannot be contained in a test tube, started, stopped, manipulated, or washed down the sink (Morse 1994 p1).

Effective qualitative research thus depends on the quality of the investigation as there are no systematic or analytical procedures in place to complete a comprehensive test of reliability and validity of data. It therefore calls for an open and enquiring mind, being a good listener and having the ability to be generally sensitive and responsive to contradictory evidence. Further, Kvale (1996) asserts that what is valid depends on what is 'truth' and that comprehensive verification of qualitative research findings involves observation, conversation and interaction.

I examined participants' lifeworlds and had to rely on their willingness and openness to participate with my 'one shot' at obtaining the data in each instance, and on my own ability to be a good listener and generally sensitive and empathic to the individual stories. Interviews were conducted in a relatively unstructured manner with the anticipation of presenting a 'truth' about practitioners' experiences. During interviews, I closely listened to participants as they discussed first-hand experiences. I also spent a considerable amount of time examining participants' accounts and emergent themes and I demonstrated a high level

of description with regard to interpretation of the data. Finally, I asked participants if they wished to review the transcribed interviews but all declined; thus in this instance, interviewees did not participate in this element of validation.

### *Researcher also part of the world I am investigating*

As researcher, I am also part of the world of the phenomena that I am investigating. Therefore, the understandings that I construct may be viewed as limited by the frames derived from my own experiences. While I am a member of the professional body to which the research participants are affiliated, I have been working in academia for over 10 years and, as such, am removed to some extent from the daily functions and roles of accountants in practice and industry. It is hoped that this current role demonstrates the necessary separation from the context of the research participants in order for sufficiently independent and objective, but also empathetic, research to take place. I am also aware that subjectivity (my own views and how they have been constructed) and inter-subjectivity (reconstruction of views through interaction with others via oral language and written texts) are of concern here and have been mindful of both throughout conduct and write-up of this research.

### *Objectivity within interviews*

Objectivity is gained in interviews when the process ensures ‘freedom from bias’ and where the ‘craftsman’ produces a product of a process that is ‘reliable knowledge, checked and controlled, undistorted by personal bias and prejudice...systematically cross-checked and verified’ (Kvale 1996 p64). In this study, individual ‘truths’ are examined in light of emergent individual discourses. To be useful, these discourses have to be understandable by the researcher and the reader. To this end, the analysis and write-up is very much a reflection of the participants’ own words and views and any discussion or commentary added by me as researcher is empathic to this.

### *Interviewer and Interviewee Bias*

Interview bias arises

when the influence of the interviewer on the respondent is such that it results in responses that do not accurately reflect the attitudes and opinions of the respondents (Chisnall 1981)

Further, researchers may ask different questions and interpret responses differently, leading to different conclusions. Throughout the interviews, I attempted to remain neutral so that interviewee data remained ‘uncontaminated’ by me. Further, I provided some interviewees with a copy of the interview guide prior to the interviews. This allowed interviewees the opportunity to form their own opinions and answers before I posed the questions at interview, thereby also limiting bias. Bias could also result from the part of the interviewee. The time-consuming requirements of the interview could impact on the willingness of interviewees to participate which in turn might bias the sample the research is hoping to select. It is considered that this was not an issue in the current research in that all participants selected responded positively to the request for interview.

## **4.9 CONCLUSION**

This chapter has examined the considerations pertinent to selecting an appropriate research strategy. It explored philosophical assumptions which underpin research design. This overall discussion centred around Burrell and Morgan’s (1979) schema for analysing the assumptions about the nature of social science and the appropriateness of quantitative/qualitative research methods, coupled with an examination of the research objective. The resultant alignment of the current study within the interpretivist paradigm led to a more detailed discussion surrounding the greater articulation of the research questions. The research questions focus on gaining an understanding of how individual accounting practitioners perceive, maintain and develop professional competence. The selection of a qualitative phenomenographic approach and its usefulness in the current context was also outlined.

The chapter then examined the selected research method, the qualitative interview, used to gather and analyse the research study data, detailing the focus on the individual participants’ lifeworlds and experiences. The development of individual profiles enabled the focus of each participant to be identified and examined. Notwithstanding identified limitations of the selected approach, participant profiles permitted identification of key participant perceptions and experiences, which are described in detail in Chapter Five.

## **5.1 INTRODUCTION**

This chapter presents the data from the participant interviews. As detailed in Chapter Four, the phenomenon under investigation in this study is ‘professional competence’ and the study’s key research objective is to examine how accounting practitioners perceive, maintain and develop professional competence.

The research approach in this study is a phenomenographic one. Such an approach enables investigation of how ‘people... understand the phenomenon’ (Larsson and Holmström 2007 p62). Phenomenography therefore allows description of different ways in which individuals perceive and experience a phenomenon (Marton 1981; Larsson and Holmström 2007).

The selected phenomenographic approach necessitates a bracketing of the researcher’s prior knowledge, presuppositions and preunderstandings. In particular, it is important to set aside the presupposition that there is some definite structure of conception to be uncovered.

In order to continue with the phenomenographic approach and to stay ‘true’ to the data, participant perceptions and experiences are explored in this chapter using the three principal research questions (RQs):

1. What does it mean to be a ‘professional’?
2. What does ‘professional competence’ mean?
3. How is professional competence maintained and developed?

This chapter thus set outs participants’ perceptions and experiences by detailing participant responses to the key research questions. While it describes variation in participant perceptions and experiences, this chapter does not attempt to analyse the variations - this analysis follows in Chapter Six.

## **5.2 RQ 1: WHAT DOES IT MEAN TO BE A ‘PROFESSIONAL’?**

Participants were initially asked to describe what it means to be a ‘professional’. Their accounts highlight a number of different perceptions. For some, professionalism is linked almost solely to the qualification itself and what the qualification enables. For others, it means something more.

The following explores the themes which emerged from the participant interviews. Quotes and perspectives within the narrative include an indication of whether the individual participants work in accounting practice roles (P) or in roles outside of accounting practice (I = Industry, nfp = not-for-profit sector), as participants 'location' appears to have some impact on perceptions of being a 'professional'.

### 5.2.1 'Professional' = the CAI qualification

For many participants, the meaning of being a 'professional' is inextricably linked to the actual accounting qualification itself. The attainment of the professional accounting qualification is perceived as an important 'rite of passage' (*Mary - P*) with regard to achieving 'professional' status and demonstrating appropriate knowledge and skills to successfully complete the required training and be admitted as a full member to CAI. The attainment of the qualification is also perceived as a personal achievement, particularly by female participants,

'it's an achievement, it was not easy, the exams were not easy. I am entitled to my achievements and I am proud of achievements, proud of where I've got' (*Jane - P*)

'you get there, you do that and you pass...I'm very proud of the fact that I did that' (*Dawn - I*).

In Dawn's (I) case, part of this sense of initial achievement stems from her own background; Dawn (I) was one of the first generation of her family to attend third level education and to then progress to achieve a professional qualification,

'for me goes back to the way I was brought up and am my parents wouldn't have gone to college and it was a big thing for us to get third level education. And to have a career, to say you're an accountant or you're a doctor or you're a solicitor was a very important prestigious thing' (*Dawn - I*).

There is also a general sense of pride and identity regarding the professional accounting qualification. This is also reported more so by female participants,

'I'm proud of my profession' (*Jane - P*)

'having that title "chartered accountant" means... a pride factor in terms of personal pride' (*Mary - P*)

'I'm very proud of being an accountant, very proud of being a Chartered Accountant. I think it's a great qualification...I am very proud of it' (*Maura - I*)

'I would say it with pride' (*Siobhan - I*).



While the initial attainment of the professional qualification is positively regarded, the continuing professional affiliation is not always so significantly perceived. Indeed, some participants operating in non-practice roles assert that the qualification means much less now than it did initially and question the merit of its professional status,

‘I think it’s just a job. I don’t think that it’s got much status associated with it any more’ (*Gavin - I*)

‘it’s all just very basic stuff at the end of the day as well, you kind of say, what did I need a professional qualification for? Now, I’m not even sure I’d call myself a professional any more’ (*Dawn - I*)

‘I’m paying this money, I’m not really sure why I am paying this money to be a member, just to say I’m an ACA...or FCA, whatever the heck I am now...I don’t know how much value I actually place on that FCA thing myself, you know. I place more value on the fact that I have business experience’ (*Dawn - I*).

However, while the professional status does not as such have a sense of meaning for Dawn (I), she does value it and asserts that the qualification and its continuing professional certification is a valuable commodity in its own right,

‘you’ve worked so hard and you don’t want to lose that...I took so long to get here, why the heck wouldn’t I stay?’ (*Dawn - I*).

The professional accounting qualification is also perceived by many other participants as a useful tool which provides a certain ‘gravitas’ (*Colin - P*) and ‘kudos’ (*Alex - nfp*). Participants operating outside of accounting practice particularly perceive a wider acknowledgment with regard to the qualification. Siobhan (I) asserts that ‘you benefit from the wider public perception’ and other participants agree,

‘I’ve always felt it garners a respect from people’ (*Maura - I*)

‘it gives a lot of people that you’re dealing with a kind of an assurance’ (*Daniel - I*)

‘it’s very useful when I go into a meeting and say I’m a chartered accountant because it gives you certain weight...so for me it served a lot of purposes and it opens a lot of doors and there’s a lot of kudos to say that... I suppose they take you more seriously...they say “right well this guy obviously knows something about finance.” It is respected. Okay, there’s the jokes about the accountants but they know that basically you’re professional’ (*Alex - nfp*).

Within accounting practice, Delia (P) also suggests that the professional designation provides an ‘automatic entrée into certain things...it’s more the doors it opens’. Similarly, Sofia (P) suggests that ‘society does place more value on professions...rightly or wrongly’.

### 5.2.2 'Professional' = something 'bigger' than the qualification

Some participants assert that the CAI affiliation also signifies being part of 'something bigger' and there is a sense of a 'support network behind you' (*Robert - I*). This is particularly noted by participants in practice and by Robert (I) who works in a non-practice role. In turn, participants are mindful that individual practitioners support the collective, 'attach' to its values and 'purpose' and are 'bound' by its 'rules and regulations' (*Robert - I*).

However, for others, the 'professional' designation means something more in terms of professional identity and commitment. This is particularly evident in more senior roles within accounting practice, where practitioners present themselves as professional advisers,

'it means a lot' (*Adam - P*)

'it tends to mean more either working on your own as a sole practitioner, or being part of a larger firm, in an audit partner capacity' (*Adrian - P*).

Sofia (P) is the notable exception to this general consensus within practice: she does not feel any major sense of identity with the CAI or the accounting profession itself. However, this sentiment is more informed by her sense of dissatisfaction with her career choice, as opposed to any strength of feeling towards CAI. She questions her career choice and considers that this is a possible reason for non-advancement - she has worked at senior manager level for several years and does not envisage further career advancement within her firm. She feels that she might have been much better suited to a different career,

'I just really go about earning my living, I'm not getting any major sense of identity... I often think I would have been much better suited to doing something else... sometimes I think, God I am just gone so far down this road, I can't change...so no I don't feel any major sense of personal fulfilment, I feel it enables me to do my job, but nothing more than that really' (*Sofia - P*).

With the exception of Sofia (P), those in practice roles typically assert a greater professional identity and commitment than those in non-practice roles. Jane (P) views her career as a significant part of her life, as much more than a '9 to 5' job. Similarly, Mary (P) highlights that she has 'become more professional than accountant' (*Mary - P*). The sense of identity and commitment is highlighted as most meaningful to those operating at senior levels within professional practice. Such participants attest the importance of maintaining professional reputation which is linked to their overall professionalism,

'there is a reputational risk...you have to be professional in everything you do' (*Mary - P*)

Mary (P) asserts that in carrying out her work, she strives

‘to make sure that nothing...impairs that professionalism or impairs the image that I have...your reputation...you can’t come back from that’ (*Mary - P*).

There is also a sense that being a professional is more important than any current job or role and participants assert that they would not jeopardise this for any short-term gain. They go that ‘extra mile’ (*Joan - P*), even when work is not being closely monitored. Paul (P) asserts

‘I would be very touchy if somebody suggested to me that I did not behave in a professional way, I would take it extremely personally. So yes, that does matter a lot...it would register very strongly’ (*Paul - P*).

This sense of professional commitment is also felt by a minority of practitioners outside of accounting practice: Evan (I), Susan (I), Daniel (I) and Maura (I) highlight a more personal perspective with regard to ‘being a professional’. This is typified by a quote from Susan who suggests that, for her, being professional means ‘giving your utmost to everything you do in your professional life’ (*Susan - I*), while Evan (I) asserts

‘there’s a status there, a status you don’t take for granted and you uphold that because you are as good as your name, your professional name’ (*Evan - I*).

Evan (I) also suggests that his sense of professionalism is greater than any individual role,

‘if you’re into an awkward position and you’re asked to do things that just you’re not happy to do...you would baulk at it and you would say well actually, this is greater than this job is worth to me, my name is better than this and you would just walk...the profession will come with me, the job will be forgotten in a year or two...that’s a lifetime thing’ (*Evan - I*).

### **5.2.3 ‘Professional’ = responsibility**

The CAI professional membership and designation also brings a sense of responsibility. This is most keenly felt by female practitioners and more particularly by practitioners in practice,

‘having that title “chartered accountant” means that members have a professional responsibility’ (*Mary - P*).

This sense of responsibility arises partly from the oversight structures within the CAI professional body. CARB may potentially review all members within an annual compliance review, while members in practice also undergo regular monitoring visits to ensure practitioner competence is being maintained,

‘the institute sets those criteria and keeps us under that’ (*Joan - P*).

However, participants in practice also feel a very significant sense of responsibility and duty to clients who place reliance on them. This is more particularly felt by female participants who maintain senior positions,

‘you have a client relationship responsibility irrespective of what technical competence you have’ (*Mary - P*)

‘they expect certain levels of competency, they expect when they ask you a question, the answer you give them is 90% likely to be correct...they’re going to make a decision on it...I feel responsible then for what they decide to do, and they put a value on that’ (*Joan - P*).

This also incorporates feelings of pressure with regard to finding ‘a solution’ for clients (*Joan - P*). As a tax practitioner, Joan (P) asserts that it is hugely important to be able to formulate ‘answers’ in the course of normal practice in order to meet expectations.

As the only audit partner in a small practice firm, Jane (P) feels that clients are dependent on her regarding matters pertinent to their ‘financial health’. For Jane (P), this sense of responsibility is further increased by the current economic downturn,

‘it’s critical to people, especially in this weather you know people aren’t doing well...we set up in the boom, everything was happening, everyone had loads of cash, everyone was making loads of money and profits at the end of every page, it’s a different line-up now...you definitely take peoples’ problems on yourself’ (*Jane - P*).

She asserts that, as partner in her own small practice, there are no other reference points and few peers to consult,

‘having the buck stop at your desk is a big responsibility...it’s something that’s very much in my mind all the time...you know, if you’re in practice in a big firm, I don’t care if you’re a supervisor or a director, there is a layer above you, you can go to all 8 partners or 5 partners or whatever with your query, and that really does shape your attitude to your clients to your business, to everything...but here, no matter what problem walks in, you have to sort it, there is nobody else to sort it’ (*Jane - P*).

Similarly, Paul (P), who is a sole practitioner, feels a strong client responsibility: he perceives that clients depend on him to ensure that their financial affairs are in order and to ‘protect them from doing something so foolish that it will finish them’ (*Paul - P*).

Outside of accounting practice, only participants in very senior roles report a similar sense of responsibility to key stakeholders,

‘our board is depending on me to be well-informed about what’s happening in the financial world, and to be able to explain the consequences of things and make sure they we’re reporting things properly or addressing things as they arise’ (*Maura - I*).

#### 5.2.4 'Professional' = a standard of performance and conduct

Some participants who assert that the professional designation means more to them than the qualification suggest that there are certain expectations of professional performance and conduct, and that 'there's a set of standards' (*Mary - P*) and 'culture' (*Maura - I*) attaching to being a professional. Female participants in practice are particularly vocal in this regard. They suggest that such expectations of standards include

'certain standards of behaviour, of ethics, of competence, courtesy, that create a certain level of quality' (*Sofia - I*)

'there are very high standards expected and we need to uphold those...certain standards of behaviour and conduct and accountability...in your mode of operation and your thought process...the way you conduct yourself, the way you treat people, the way you operate business' (*Mary - P*)

'almost a philosophy about how you do it, and that it is worth doing right and what's right in particular circumstances' (*Joan - P*).

Delia (P) asserts that the professional training provides a certain element of this professional 'standard',

'the difference between people who are professionally trained and who are not professionally trained is immense...you've a different way as a professional than you are as a non-professional in our world' (*Delia - P*).

However, other participants suggest that while non-accountants dealing with CAI-qualified professionals both expect and trust practitioners to behave and act in a particular way and have an expectation that if they 'employ somebody from this institute, expectations are X, Y and Z' (*Robert - I*), the professional designation does not always guarantee that individuals behave professionally and appropriately. Gavin (I) considers that while, on balance, accounting practitioners conduct themselves 'differently than you might have if you hadn't gone through that training',

'the mask has slipped over the last couple of years and I think until damage has been done by what's going on in the banks and also in property companies. Probably more so the banks though...what were they [big accounting firms] doing that they didn't police what was going on there? They really do need to re-think their rules. They need to start putting into practice what they preach' (*Gavin - I*)

'to be honest I actually would nearly feel that I'd be ashamed to say that I worked for a Big 6 firm or Big 4 or whatever it is now, because they're perceived as being part of the reason why the country is in the mess that it's in. I think that sure it's great to have the letters after your name, but it doesn't guarantee that you're going to be professional. And sometimes you might meet people who might have the letters after their name, who might not be professional and you could meet other people who don't have the letters who are' (*Gavin - I*).

Similarly, Joan (P) emphasises that issues surrounding Enron and many other high profile accounting-related scandals were ‘nothing to do with CPD or competence or anything like that...and everything to do with ethics and values’ and suggests that being a professional also incorporates a sense of ‘doing the right thing’ (*Joan - P*). This perspective is most significant among female participants operating at advanced levels within accounting practice (*Joan - P*, *Jane - P*, *Mary - P*). It is also an important factor for Maura (I) who operates at a very senior level within her organisation.

Jane (P) asserts that she is particularly mindful of the ethical aspects because she operates in a local rural area, that there is an additional expectation that confidentiality and ethics be prioritised, and that her practice has been very careful to ensure this,

‘I think like there’s never ever in 10 years of practice...been an ethical problem in here and you know, if there was, everyone would know about it because you’re in the valley of the squinting windows, everybody knows everybody. So it is absolutely vital that everybody when it comes to confidentiality and ethics is absolutely 100%...around here you would be absolutely finished so...that’s the highest thing on our priority list when it comes to that side of things, so I suppose it makes you conduct yourself and business in a certain way’ (*Jane - P*).

Participants make reference to individual practitioners’ own ‘value’ systems in this regard. Maura (I) suggests that individuals’ value systems are ‘innate’ and ‘linked to integrity’ (*Maura - I*). Similarly, Mary (P) suggests that ‘an integrity of approach would be absolutely required’ and insists that people ‘know themselves’ whether they have this integrity (*Mary - P*). One highlighted aspect of such personal integrity is that individuals are independent-minded and objective (*Maura - I*). This includes

‘being independent of the politics of the company...an awareness of when your judgement is being influenced by your own emotions or feelings...being able to separate the emotional content from the factual and business content of a particular decision making process...able to evaluate why you are coming to a particular decision and whether or not it is correct or not to have an emotional component in reaching that decision’ (*Maura - I*).

### 5.2.5 Summary

The first research question explored participants’ perceptions of what it means to be a ‘professional’. The findings reveal participants’ perceptions of their professional status fall into four main categories. Some view it in terms of their professional CAI qualification. Some view it as something bigger than this, attaching value to the sense of ‘belonging’ that

comes with being a professional. Others feel that it brings with it a sense a certain level of responsibility in terms of providing a quality service, particularly to clients in practice roles while others refer to the onus it places on them to behave in a manner commensurate with their status as a professional. Some very interesting findings emerge with regard to differences in perception between those in practice roles versus non-practice roles, between genders and at varying experiential stages - these are discussed in more detail in Chapter Six.

### **5.3 RQ 2: WHAT DOES ‘PROFESSIONAL COMPETENCE’ MEAN?**

The exploration with regard to the ‘professional’ designation highlights that participant perceptions incorporate a sense of ‘competence’ (Ref 5.2.3 and Ref 5.2.4). The second research question is more focused in this regard. This section examines the themes which emerged from participants’ responses regarding ‘professional competence’ in greater detail. All participants are familiar with the term ‘competence’: It is ‘everywhere’ (*Joan - P*), ‘a buzz word’ (*Robert - I*): however they find the meaning of ‘competence’ ‘difficult to pin down’ (*Conor - I*).

This main research question examines participants’ perceptions of ‘professional competence’. This research question is then supplemented with two additional questions which further explore participants’ understandings of professional competence: the first of these explores participants’ understanding of ‘professional competence’ skills sets and the second explores how participants assess their own professional competence i.e. how they know that they are competent. The main research question concerning what ‘professional competence’ means is now examined in detail.

#### **5.3.1 Demonstrates performance**

At the most basic level, participants view competence as ‘a fairly old-fashioned definition’ (*Joan - P*).

This definition asserts that individuals can do what they purport to be able to do,

‘if you get up and say you can do X, can you bleeding well do X?’ (*Joan - P*)

‘competence is like being able to do your job effectively’ (*Alex - nfp*).

The predominant perception of competence therefore is an objective one, that which is 'proven' (Robert - I) and 'visible' (Joan - P). It is

'backed up by on the job experience. For me, until you actually try and apply things, you don't really know...for me that's what genuine competence is, you are actually able to do it' (Joan - P)

'you'd know by someone if they were competent in what they do to a certain degree' (Alex - nfp).

Competence is therefore regarded 'somewhat like a skill that an employer might want to buy' so that it is almost marketable in that an individual is known for his competence such that if an employer provides 'an opportunity to display it, there's no risk for the employer in doing that' (Robert - I),

'the market more and more looks at that, "Have you actually done it?" "Have you personally done it?"' (Joan - P).

### 5.3.2 A more personal 'feeling'

However, for some participants, 'competence' is more than that which is objectively and externally verifiable. Robert (I) asserts that competence is more subjective and encompasses 'a feeling' of a more personal kind,

'I feel the ability to do my job, it's a feeling that I've got as a professional that I know intuitively that I can do this job. I have confidence and capability to do this job and to do it well...without the feeling of capability and that's a really kind of right core feeling of your capability to do the job, you're always going to be quite worried by who's going to catch you out next' (Robert - I).

Joan (P) also refers to competence as a 'feeling' and suggests that she feels competent when she is 'not worried about that sinking feeling' (Joan - P). Both Robert (I) and Joan (P) suggest that being competent may not require actual performance but may be a more personal confidence or capability to perform rather than demonstrated performance itself. Central to this is the notion that people 'know themselves' whether they are competent i.e. they have an innate sense as to whether or not they 'make the bar' (Robert - I).

### 5.3.3 Binary v hierarchical

There is some disagreement among participants as to whether competence is a straightforward binary element or something which is more akin to a hierarchical continuum. Laura (P), who is at an early experiential stage, perceives competence as a binary element, 'you either are competent or you are not' (Laura - P) while Delia (P), who is at a more



advanced experiential stage views competence as a range which can be gradually developed. Mary (P), who is a senior partner in practice, is more pragmatic and acknowledges that the key criteria is that individuals actually demonstrate competence,

‘some people are great and some people are okay with it but as long as you can do it, that is the main thing’ (*Mary - P*),

suggesting that there is a core minimum level of performance but that actual performance may also be at a more advanced level, demonstrating a higher level of competence. On the whole, participants generally view competence as a continuum, where competence can range from ‘just about competent to wholly expert’ (*Mary - P*).

This suggests that perceptions of competence become more complex as participants become more knowledgeable and experienced. Joan (P) acknowledges that competence levels may also vary depending on where practitioners are in their career paths,

‘I think that really does depend on where you’re at in your career’ (*Joan - P*).

#### **5.3.4 Individual v team**

Some participants at less advanced experiential stages or working in small practice firms refer to competence as something that ‘I’ can do or have the ability to do (*Ger - I*, *Paul - P*, *Jane - P*). However, participants in more advanced roles and those working in larger practice firms refer to competence not as an individual element but as an overall ‘team’ competence. Mary (P), Adrian (P) and Maura (I), discuss competence as the ‘balance of a team’,

‘an overall mix because one person cannot be able to do everything’ (*Mary - P*).

Competence is therefore acknowledged as somewhat of a collective competence by some participants in that it is becoming more and more difficult for individuals to assume a competence with regard to all accounting matters,

‘I would have a serious question mark over somebody being a chartered accountant and a tax guy, both, I don’t think it’s possible’ (*Paul - P*).

Joan (P) asserts that the key criteria is not whether individual practitioners can/have demonstrate(d) competence but whether the relevant team may do so,

‘circumstances will depend whether it’s you personally can do X or you can marshal a team to make sure that you can do X...Can you marshal a team to make sure that you can do X? Have you got a team who’s done it?’ (*Joan - P*).

Mary (P) uses a sporting analogy whereby each person can only ‘play ‘in one position and different people wear ‘different jerseys’,

‘there are forwards and there are defenders...there are people playing in the middle who kind of go forward and go back but you have to have people playing in all positions. So I think you know, I suppose the team has to comprise a flavour of everybody. You are only playing in one position really to get the maximum benefit’  
(Mary - P).

This suggests that all members of the team must be ‘up to speed and know what they should be doing’ (Maura - I) and the team lead must be mindful of overall competence limitations (Delia - P).

### **5.3.5 Summary**

The second research question explored participant perceptions of professional competence. Perceptions include the more traditional perceptions of performing a job well, along with something more intrinsic. Some view competence as a binary element i.e. individuals are either competent or not, while others view competence as a continuum on which professionals demonstrate varying levels of competence. Interesting findings emerge with regard to varying perceptions at different experiential stages and with regard to the relationship between competence and teams within some practice firms - these are discussed in greater detail in Chapter Six.

## **5.4 RQ 2a: WHAT SKILLS SETS DOES ‘PROFESSIONAL COMPETENCE’ REQUIRE?**

All participants agree that practitioners must have a particular set of ‘skills’ in order to perform in a role. It was thus important to explore participants’ perceptions of the skills sets or components associated with professional competence in the workplace. Research question 2a examines professional competence in this regard. The key skills sets emerging from the interviews comprise personal competence, knowledge competence and social competence.

### **5.4.1 Personal competence**

Participants assert that certain key individual attributes, which are effectively inherent, must be present in order for individuals to be truly competent. These are akin to personal qualities

and values. The inference here is that while other aspects might be viewed as competences which may be ‘acquired’ (*Denis - I*), certain personal qualities and value competences are inherent and cannot as such be acquired. Salient aspects discussed are ethics, integrity and the individual’s own value system - participants’ perspectives in this regard are outlined within section 5.2.4.

Participants assert that a positive attitude is an important of professional competence. All acknowledge that a lot of hard work is needed and that while individuals sometimes just have to ‘get on with it’ (*Joan - P*), a sense of enthusiasm and passion towards the overall role and career is very important in terms of engagement and helps individuals to stay motivated,

‘they need to have a good attitude, they need to be positive’ (*Laura - P*)

‘for me I suppose, it’s an element of energy and trying to get things right’ (*Joan - P*).

A related key aspect of achieving and maintaining competence is having the integrity to be motivated to ensure that individuals are ‘up the curve’ in their specialist area (*Delia - P*). Susan (*I*) also notes the importance of her own ‘drive’ and motivation in terms of ensuring she remains competent and engaged in her role and with regard to her overall career,

‘competence is...more personal...part of it is due to a person's drive’ (*Susan - I*).

Finally, participants refer to the importance of remaining objective and independent within their thought processes,

‘independently minded person...that is very vital I think’ (*Mary - P*).

‘independent of the politics...being able to separate the emotional content from the factual and business content’ (*Maura - I*).

### **5.4.2 Knowledge competence**

All participants assert that knowledge competence is very important. They discuss technical accounting knowledge competence and non-accounting knowledge competence.

#### ***Technical accounting knowledge***

The consensus perception is that becoming an accountant equates to achieving a ‘technical bedrock’ such that practitioners ‘do not pass go’ (*Robert - I*) until they achieve this.

There is a major focus on accounting general 'knowledge' and 'technique' such that accountants can

'do double entry...understand the rudiments...certain basics to be able to have an intelligent conversation...basic building blocks...know those inside out' (*Joan - P*),

with particular emphasis on 'basic book keeping...accounting and reporting standards...management and cost accounting' (*Colin - P*). The focus is so remarkable within CAI as to almost suggest that practitioners are being trained as 'technicians' (*Colin - P*). The technical competence at initial stages is also quite 'abstract' in that it is gained more for education and qualification purposes rather than for any 'real-life' application,

'go off to the institute for lectures on a Thursday or a Saturday morning, that's for the exams...now I'm in work' (*Adrian - P*).

The continuing professional accounting designation is also associated with 'a high level of technical expertise' and competence (*Joan - P*). However, such technical competence now predominantly comprises the ability to ensure that 'technical' knowledge is applied to a more 'practical' context, and practitioners must therefore

'know what you are talking about in detail and then apply it in practice...to be competent in delivering the service that you are providing' (*Jane - P*)

'it's about technically understanding what you are doing, beginning to see that as part of a bigger plot' (*Joan - P*).

In accounting practice, technical knowledge competence is largely dictated by client requirements,

'a lot of clients are dependent on you for...technical competence' (*Jane - P*)

'varying levels of the technical up and downs, depending on what's going on in my particular client base, depending what the client base is doing, what I'm trying to do with the client base' (*Joan - P*).

The competence to access and interpret such technical knowledge is of real importance, rather than being totally au fait with every technical aspect all of the time,

'you know I don't have the great need to be absolutely on top of everything technically every day of the week' (*Joan - P*).

Participants in practice at earlier experiential stages and who do not work in 'responsible' positions per se i.e. who do not act as 'front-line' or primary contacts with clients, note that technical ability is important but do not stress it as being of utmost significance. Rather, they acknowledge that it is important to be

'up the curve enough to be able to understand and advise a client' (*Delia - P*).

They do not have a sense that they are ultimately responsible and are therefore not in a position where they need to make the ultimate judgement call with regard to specific technical considerations. Rather, concern here is more about understanding what is relevant to the specific context at a particular point in time,

‘the ability to understand something and actually be able to deal with information in a way that’s appropriate, it’s that you have the knowledge to say “ok this is broadly what this should cover, I should know about this particular topic, I have a feel for what should be there but not necessarily that I would be able to know everything” ’  
(*Delia - P*).

In acknowledgement of the professional advisory role, those at more advanced experiential stages and those who work in ‘responsible’ positions in practice i.e. those who effectively operate at partner or director level, are more mindful of the need to be technically up-to-date with regard to *relevant* technical aspects. They acknowledge that they would otherwise not be in an appropriate position to provide advisory services,

‘it goes without saying that they are technically up-to-date in whatever field they need to be’ (*Mary - P*)

‘must have a technical ability...to understand what you’re doing’ (*Paul - P*).

Paul (P) also highlights that it is important for practitioners to ‘know your own limitations’ with regard to technical accounting knowledge (*Paul - P*). Further, Adrian (P) considers that individual accounting practitioners cannot purport to be competent in every aspect but that is it important for the overall practice firm overall to

‘keep competence in each area...I’m not going to stray into doing corporate finance, somebody else shouldn’t stray into audit work’ (*Adrian - P*).

Outside of accounting practice, the importance of technical accounting knowledge tends to be more varied: it can either become more or less important than it was at qualification point. This is typically dependent on the career pathways that practitioners select. For those who select to pursue more specialised roles, such as ‘financial accountant’, the technical tends to have a more significant focus. In such instances, practitioners require a

‘deeper and deeper but more narrow view of the world...you have to deepen those skills’ (*Robert - I*).

This is particularly evident in certain industry settings such as financial services whereby the intricacies of the ‘implications of Basel...regulation requirements for banks and so forth’ (*Evan - I*) are of huge importance. For those who pursue roles in more general sectors such as

IT or manufacturing, technical accounting knowledge becomes less significant: the day-to-day 'accounting' focus

'actually goes back to more basic stuff, back to understanding debits and credits and what they should be' (*Dawn - I*),

and an overall wider set of factors becomes more important in terms of the day-to-day work,

'internal performance measures, external performance measurement, tax compliance, legals, the auditors...a broad remit' (*Robert - I*).

Robert (I) notes that in general industry roles,

'as you get more experienced and you're managing teams of people, the technical becomes less relevant because people are doing the technical for you' (*Robert - I*).

Dawn (I) explains a further rationale for this: reliance is typically placed on external auditors or other paid professional advisers to fulfil technical accounting aspects and to ensure that financial matters comply with technical standards and best practice,

'that's what we're paying them their fees for, to make sure it's in compliance so why should I be running off on courses to check them...if you have a good firm working with you they will come over...and they're saying "listen, we'll be over and we'll talk to you about that"' (*Dawn - I*).

As a result, Dawn (I) views her technical 'accounting' role as more of 'overseer',

'you get professionals in to do all of these. And you go and look at their models and make sure yeah that stacks up or looks reasonable or whatever else. And it's more you're reviewing their work and a sanity check and you don't need to have all of that knowledge yourself' (*Dawn - I*).

However participants in senior roles, in both industry and practice, indicate the importance of staying abreast of relevant technical promulgations as they are ultimately responsible and accountable for key technical decisions. Their relevant technical accounting knowledge competence is influenced by what is happening in their organisations currently and extrapolated into the future (*Maura - I, Joan - P, Adrian - P*).

### ***Non-accounting knowledge***

Participants assert that 'knowledge competence' must also incorporate many other knowledge aspects in order for practitioners to perform appropriately. Thus includes a focus on related general technical aspects, 'company law, the technical things of finance, risk management, corporate governance, business management' (*Maura - I*).

However, there is also a wider focus with regard to how accounting and other contextual knowledge may be used within roles,

‘it’s about an ability to marshal technical information, commercial information and practical information and to come up with a solution that actually makes sense taking into account all of those things’ (*Joan - P*).

Systems development and software implementation are a key example of where technical accounting knowledge and non-accounting knowledge must be co-ordinated (*Gavin - I*, *Maura - I*, *Siobhan - I*). Non-accounting knowledge must be combined with technical accounting competence, such that ‘a lot of that thought process...the thinking around processes’ (*Gavin - I*) can be appropriately incorporated. Participants’ accounts also include examples of non-accounting knowledge pertaining to due diligence and implementation of new regulatory aspects (*Maura - I*, *Siobhan - I*, *Gavin - I*, *Daniel - I*).

Participants in accounting practice report a strong focus on technical aspects. However, participants operating outside of practice highlight that a ‘good knowledge of the business’ (*Gavin - I*), a strong understanding of operations and of ‘what’s happening on the market’ (*Dawn - I*) are critical. They also assert that the breadth of applicable knowledge is vast and that it is difficult to stay abreast with all aspects,

‘you’re supposed to know about what’s going on in the industry, commercially and technically. That’s pretty damn hard’ (*Dawn - I*).

In reality, this may comprise a wide variety of matters which can better enable practitioners to perform. *Dawn (I)* provides one such example,

‘on a daily basis I could be googling something that’s absolutely got nothing to do with accounting...we have an investment with this company at the moment who are measuring sweat production...they’ve developed this game that measures your relaxation levels by holding this little input device between your fingers and then you play a game on your mobile phone or games console or whatever, it’s very exciting, so here was me last Friday googling all about the sweat glands. What does that have to do with being competent? Well, it’s got something to do with me being able to explain to the board what these guys do’ (*Dawn - I*).

### **5.4.3 Social competence**

A perception of ‘social’ competence also emerges from participants’ interviews. This perception largely describes *how* participant practitioners behave and incorporates the professional ‘standard’ with regard to performance and conduct previously outlined in section 5.2.4.

Participants' accounts also incorporate other elements,

*'how to interact with other people, how to meet with people, how to give presentations, how to come across when meeting whether it be customers or clients or...even colleagues in the workplace' (Susan - I).*

People skills, communication skills and strategic skills emerge as significant aspects of this overall social competence component. Colin (P) asserts that these skills sets are quite often the 'fuzzy stuff' that 'separate the small guys from the big guys' (Colin - P).

### ***People skills***

All participants discuss the importance of 'people skills', which demonstrate 'how you relate to people' (Adrian - P). 'Good' people skills are highlighted as the ability to

*'to get on with people...making sure they are ultimately going to get to where they want to go in the nicest way possible' (Mary - P).*

Participants assert that people skills are important in order that appropriate co-operative working relationships can ensue, both within the organisation and also with external stakeholders. In accounting practice, internal stakeholders typically include team members and line reporting managers/subordinates while external stakeholders include practice clients and the CAI (Adrian - P). Outside of accounting practice, internal stakeholders typically include colleagues, team members, subordinate personnel, line management, function management and those charged with governance. External stakeholders include trading partners, industry analysts, current and potential future investors, trade unions and professional advisers (Maura - I).

Participants refer to the importance of managing upwards the expectations of more senior personnel within their teams and organisations (Laura - P, Siobhan - I) and assert that there has to be some investment in 'office politics', indicating that 'people can isolate themselves hugely by not playing the politics' (Dawn - I). However, for the most part, participants largely discuss the need to manage the teams they lead to ensure appropriate performance,

*'getting the team to go the extra mile and say have we covered off what we really need to cover off here' (Joan - P).*

This necessitates an element of 'psychology' (Evan - I) to ensure that people are 'motivated, engaged and appropriately challenged' which can be 'very very time consuming' (Maura - I).



Participants at more senior levels also assert a more heightened awareness and a sense of pressure to 'deal' with 'people' issues,

'there's more pressure on you the higher you go...you do need people to direct and you do need people to lead. There's no shadow of a doubt about that' (*Dawn - I*).

Participants in non-practice roles perceive the internal environment within accounting practice as somewhat 'protected' (*Dawn - I*), with regard to 'people' issues in that most practitioners are on a similar pathway and may therefore be regarded as 'homogenous' (*Maura - I*) with regard to mind-sets, experiences, perspectives and agendas (*Maura - I*, *Gavin - I*, *Alex - nfp*). Interestingly, participants in practice do not share this perception: they discuss the significance of 'people skills' in the context of managing teams with regard to ensuring that members are competent to carry out allocated tasks and are appropriately supervised, and that work is appropriately performed in a competent manner and does not threaten the reputations of individual members and of the practice firm (*Joan - P*).

Participants in practice also discuss the importance of developing 'a relationship with clients' (*Jane - P*). The complexities of developing such relationships are acknowledged,

'the people side of things are complicated...I think really that whole area is really important...the actual contact with people is something that I strive to improve all the time' (*Jane - P*).

However, once appropriate relationships are established and managed accordingly thereafter, a better level of trust and communication ensues and clients are more ready to accept guidance and advice from their professional accounting advisers, as described by *Adam (P)*,

'from a constructive and positive point of view...I would set out to be quite close to them [clients] and I would be not quite their friend, but almost their friend...if an accountant is deemed to be a negative person all the time, they won't be listened to, their opinion won't be valued as much' (*Adam - P*).

The manner in which clients relationships are managed is often done 'on a case basis' (*Jack - P*). *Jane (P)* describes how she manages this aspect, by gaining

'an insight into the person's personality...try to figure out what makes them tick...so you kind of have to figure out quickly what they need, what kind of service they need...whether it be just be light touch service, just make sure everything is filed, or whether they're the kind of client that need monthly little phone calls, a lot of clients like even if you just pick up the phone and say "Look, how's business going? How are we getting on this month?"' (*Jane - P*).

Similarly, Jack (P) adds

‘that’s the key to it, they are all assets coming in the door. The problem is the fellow that goes out the door and he doesn’t think he’s getting the service he deserves...he’s a liability because he’s going to go and I’m going to lose him, but you could lose future potential clients as well’ (*Jack - P*).

Participants working outside of accounting practice highlight that the landscape is somewhat different, but similarly complex. Appropriate working relationships must also be formed with ‘clients’, but ‘clients’ are inhouse for the most part. The complexities here stem from the fact that most people working within non-practice organisations are not accounting professionals: accountants spend significant time working within multi-disciplinary teams and thus manage different perspectives, agendas and understandings,

‘the guys who work in the forest don’t think in terms of year to year. They think in terms of 40 years because that’s how long a tree takes’ (*Daniel - I*)

‘one of the people that I managed in my first job was a 60 year old grandfather who collected the debts and had a problem with a young woman coming in’ (*Dawn - I*).

Participants assert that there must be some appreciation of what other members can contribute,

‘if you’re in a business unit, everyone has their role to play and whether I’m the person who is the FC in that role or I’m the person who’s the GM in that role or I’m the person who’s serving the coffee...everybody has the role to play as part of a team...you have to recognise the role they have and the experience they have...it’s not a case of “I’m coming in here and I’m going to stamp my authority” ’ (*Dawn - I*).

However, they also assert the need to co-ordinate differing stakeholder groups and differing skills sets, which becomes more significant within senior roles,

‘I implemented a new financial system...I was in charge of warehousing and distribution...dealing with the guys in the stores; dealing with unions, negotiating flexibility, work practices and change management’ (*Adam - I*).

Practitioners operating outside of practice also liaise with external and internal auditors and other professional advisers and must also effectively manage appropriate working relationships with these parties.

### ***Communication skills***

The importance of communication skills is also highlighted. Participants assert that it is very important to understand the requirements and concerns of those asking questions in order to

appropriately address their concerns and explain matters in such a way that is clearly understood (Delia - P, Joan - P, Paul - P, Maura - I). This is particularly important in recent years as Delia (P) reports that post 2008, when the current recession in Ireland was formally acknowledged, people are asking more questions of all professionals, including accounting professionals.

Participants assert that they are always mindful of their audience. Further, they are mindful that accounting and financial matters can sometimes be viewed as quite 'threatening' and that they may need to address the 'fears' people may have in this regard (*Paul - P*). Participants also note that they must be mindful as to whether they are seeking to be 'informative' or to 'influence or compel' (*Robert - I*): at initial experiential stages, the predominant communication competence requires an ability to inform but as roles progress, the communication competence moves towards influencing and compelling.

In accounting practice, the ability to communicate within the firm is perceived to be particularly important in the context of client assignments: appropriate communication competence is required to co-ordinate, supervise and review work (Joan - P). Participants also discuss the provision of feedback to junior staff on a regular basis which is something that Sofia (P) has found particularly difficult when providing negative feedback to underperformers.

It also becomes increasingly important for those in practice to communicate effectively with external clients as parameters for work effort and fees are negotiated (Sofia - P). Practitioners must also be trusted by those that enlist their services and must communicate matters in such a manner as to translate the impact of transactions and events in a meaningful way, and do so in a positive manner such that clients can understand and be motivated to act appropriately, rather than be 'paralysed with fear' (*Adam - P*). Indeed, a number of participants assert that one of the most difficult aspects of their work is to explain matters that are technically complicated to clients in a language they can understand. In fact, Adam (P) asserts that technical competence cannot be applied appropriately unless communication skills can translate 'the technical',

'my interpretation of competence then would be that the accountant should be a very good communicator...if they're not a good communicator, no matter how much technical knowledge they have...technical competence is no good because you can't get your message across' (*Adam - P*).

Jane (P) acknowledges that this is something she struggles with,

‘there’s really no easy way to explain it because you know, they’re not accountants, it’s hard to explain it and you know you’ve gone through...you’ve attacked it from every angle and they’re still looking at you, and you can see they’re kind of getting a bit stressed because of this thing, they’ve asked you this question and they still don’t know... I hate that, when you go away and they’re scratching their heads still...that’s not easy’ (*Jane - P*).

Outside of accounting practice, communication competence requirements typically change with role progression,

‘most people starting their career will work primarily with financial professionals but as you move up the career, you need an ability to speak to everybody so that your marketing teams, your logistics teams, your materials buying teams all need to be made aware of what their activities mean to the bottom line. And that’s a huge challenge...it doesn’t mean that you are just good with people, you need to have an ability to influence people, and an ability to make them understand for themselves’ (*Robert - I*).

Ultimately, the over-riding communication requirement is to provide management with information that will aid their decision-making (*Maura - I*) and a key challenge within this is to ‘take the finance out of finance’ (*Robert - I*) in order to communicate the financial

‘facts of life...in terms of the reality of performance of the business and what that means in a non-technical, non-jargoned way’ (*Robert - I*).

Alex (nfp) highlights that he is continuously mindful of this,

‘any new...issues you bring to a board, there’s always the resistance, it’s something new so you kind of have to convince them...there’s a lot of persuasion’ (*Alex - nfp*).

In addition, organisations increasingly operate in multiple jurisdictions and an appreciation of different cultures, languages, regulations and practices is also becoming increasingly important,

‘we need to be aware of good communications across geographies’ (*Robert - I*).

### ***Strategic skills***

Participants assert that as they progress to more senior roles, the focus moves more towards an overview of the over-riding aspects of work matters,

‘to understand what’s going on...without necessarily understanding every detail, trying to get things right but not necessarily blindly right, not absolutely technically right but just in the proper context of understanding that’s how things should work’ (*Joan - P*).

The need for a strategic focus becomes very important,

‘it’s all strategy...in fact you know you have to think about it’ (*Mary - P*).

Participants specifically stress the importance of considering the implications/consequences of actions and behaviours for both self and the work context (*Denis - I, Mary P*). They acknowledge that while they can become very immersed in dealing with ‘the issues of the day’ (*Denis - I*), they also have to be mindful to look beyond these in a bid to envisage what future issues might be; how current decisions might impact on these so that a rounded/balanced view is achieved; and that any advice or opinions provided can be thorough, robust, objective and complete (*Denis - I, Joan - P*).

To this end, practitioners in practice must have appropriate knowledge of relevant aspects; must examine all possible implications of alternatives and opportunities; identify potential issues; understand where information may not be coming together in an appropriate way; have ‘the nerve to ask questions and admit what you don’t know’ (*Joan - P*); form judgements regarding issues and come up with appropriate solutions pertinent to commercial circumstances of clients; and to then ‘stand back saying, “have we answered the question?” ’ (*Joan - P*), before providing advice. This also involves a strong element of innovation and creativity at times and a continuous need to keep the ‘big picture’ in mind when working through issues (*Adam - P*).

Sometimes, forming judgements may consist of the application of common sense while at other times, it may mean using more complex and applied understandings e.g. complex financial models (*Maura - I*). Sometimes this means maintaining a broad perspective and being able to assess an overall issue, at other times this may mean really focussing on minutiae issues while at other times again, it may mean assessing people (*Joan - P*). It is very important for professionals to be able to make judgements with regard to people they work with (be they clients or fellow professionals) and most particularly be able to

‘make judgements on people, kind of say “No, I don’t want to work with this guy so I am going to call it here” and say “listen, you’re better off going somewhere else”, “it’s not going to work”...judge people as to who you really want to work with and whether you feel you can work with them and they won’t impede your professional integrity and your professional career’ (*Mary - P*).

Participants in industry roles assert the importance of not always seeking ‘the’ solution to issues (*Denis - I*), given that issues may be multi-faceted, and that multiple aspects of the

business and environment, and related implications and consequences, may also need to be considered,

‘that demands a whole different set of skills...that demands getting to grips with your industry, getting to grips with your competitors, getting to grips with technology and how you position yourself and what the operating model should be’ (*Denis - I*).

Participants are mindful that at more senior levels, this ‘strategic focus’ also helps to better drive the organisation. The concept of ‘change management’ is also discussed by participants in more senior roles (*Adam - I, Joan - P, Maura - I*).

#### **5.4.4 Summary**

This additional examination of professional competence explored participants’ understanding of the components of competence, i.e. the skills sets they associate with professional competence. These fall into three main categories. The first is personal competence, which is characterised by many as intrinsic to the individual. The findings reveal an interesting distinction in this regard among genders and for participants at varying experiential stages - these are discussed in more detail in Chapter Six. The second is knowledge competence, comprising the technical accounting knowledge and non-accounting knowledge required for role execution. The findings reveal an interesting distinction in this regard between participants in practice and those working outside of practice and for participants at varying experiential stages - these are also discussed in more detail in Chapter Six. Finally, social competence emerged as an important component. This comprises people skills, communication skills and strategic skills, which are in some ways more ‘fuzzy’ but nonetheless critical aspects of competence. Again, interesting differences emerge between participants in practice and non-practice and among participants at varying experiential stages which are discussed further in Chapter Six.

### **5.5 RQ 2b: HOW DO YOU KNOW THAT YOU ARE COMPETENT?**

The following examines participants’ accounts with regard to understanding their own professional competence and identifying developmental needs. They acknowledge the relevance of competence assessment and continuing professional development in that accountants have to keep pace with changing environments and regulations,

‘once qualified doesn’t mean forever, it’s changing all the time’ (*Adam - P*).

Participants also assert that they are best placed to gauge their own competence and must not only be mindful of what they can do but, but also be mindful of their limitations (Adrian - P). Participants' accounts highlight that professional competence is assessed in several ways.

### 5.5.1 Self-assessment

Participants agree that the starting point is to be proactive in terms of assessing oneself with regard to actual performance in order to ensure 'a good self-awareness of what the current skills set is' (*Robert - I*). This requires 'considerable work and honesty and integrity' (*Robert - I*). However, it can be quite difficult to self-assess and to highlight areas for further development,

'the problem is that you don't always identify your own because you shy away from the stuff that's a bit hard' (*Adrian - P*),

and unless accountants are effective in doing this, they could risk being incompetent and even reckless (*Paul - P*).

Participants assert that some element of reflection is needed and this is important in terms of day-to-day tasks, behaviours, decisions and actions. It facilitates learning 'from mistakes' (*Dawn - I, Alan nfp*); participants assert they will continue 'making the same mistakes over and over again' (*Denis - I*) unless they appropriately reflect on their performance and determine where competences are sufficiently strong or deficient.

This comprises a level of questioning of self,

'you need to say to yourself, "why should that be the case?" If you are being honest with yourself and open with yourself, you would think about that' (*Denis - I*)

'need to really think about what am I doing and what are my strengths and, more importantly, what are my weaknesses and what do I really need to work on those and I need to face up to them. And some of the weaknesses are just there and you can do nothing about them. So it's important to know they're there and have a plan to avoid getting into situations where they're going to be troublesome for you' (*Maura - I*).

The capacity to 'stand back' and reflect is also cited as important (*Joan - P, Adrian - P, Robert - I*) with regard to career pathway and associated competence needs,

'I am a believer in the space thing. I did it. I took 6 months off after I finally qualified. ...and in that 6 months, I think the penny really dropped for me. Well A, I was really good at what I was doing and B, this was kind of a career thing, I really needed to get my head around that before I could move on' (*Joan - P*).

At another point, where Joan (P) was ‘not enjoying’ her role, attendance at an off-site course provided her with new perspective, re-energised her and provided her with an opportunity to re-assess her work role and her professional competence,

‘it was a real time of standing back and saying “what is it that I want? what am I good at? what do I like doing? what am I not so good at? what’s the overall picture of what it is I need to be able to do?...I had long conversations with the guy who was in charge of our group...just being able to talk to somebody who was a bit distant from it was great. And I made certain decisions about what I was going to do’ (*Joan - P*).

### **5.5.2 Renewal of professional association**

Annual renewal of professional association with CAI prompts a consideration of skills, knowledge and professional development. This in turn prompts reflection on current competence levels and identification of areas for further development. All participants refer to an awareness of this ‘prompt’.

Participants in practice assert that this is an important consideration and those at senior levels are particularly mindful that they must protect their ‘licence to practice’ (*Joan - P, Adrian - P*). Participants outside of practice do not give it such significant consideration: however this ‘prompt’ does lead them to give some thought to whether they have maintained ‘CPD hours’ (*Maura - I, Gavin - I*), with the exception of Dawn (I) who admits ‘I just ignore the box’.

### **5.5.3 Formal workplace assessment**

Almost all employing organisations undertake formal performance appraisals which prompt participants to consider their professional competence; this is typically self-assessed and then reviewed with superiors, whereby a developmental plan for the upcoming year may be agreed and implemented. This is regarded as a useful and important mechanism for consideration and is generally linked to remuneration.

Participants in larger organisations (*Maura - I, Mary - P, Adrian - P*) agree that it is very important that a culture of openness and honesty is present in organisations in order for people to be able to give and receive feedback in a positive spirit,

‘the spirit we’ve tried to create...there is a preparedness to listen to criticism...that’s very much the culture of the group...being straight and upfront...we’re not too precious about things. We know we’re human, we have very, very high standards here, but we know that occasionally something goes a little bit pear-shaped. So we try not to panic if something goes wrong’ (*Maura - I*).



Maura (I) adds that if an alternative environment existed, 'one that that person is going to get knobbled immediately', people would not be as willing to alert or respond to issues.

Within accounting practice and particularly in the larger practice firms, formal feedback is regularly completed. However, in smaller accounting practices (Jane - P, Jack - P, Adam - P), such formal assessment does not take place.

On the whole, female participants appear to regard the formal assessment in a greater light than male participants. Such feedback is completed at the end of each client assignment for more junior staff, 'it is constantly appraisals, you would probably have 10 or 11 over the course of a year' (*Sofia - P*). Within these assessments, practitioners are assessed under a number of different criteria, almost 'like a school report' (*Sofia - P*). Such criteria include organisation skills; client skills; people skills; communication skills; and leadership skills. 'Success' is typically measured on a scale of 1-5,

'If you get a 3 you are generally pretty happy, a 4 you would be very unhappy and a 2 you would be very happy' (*Sofia - P*).

Such regular appraisal highlights warranted areas for improvement, together with recommendations to affect such improvements. Recommendations might include formal course attendance, working on specific assignments, increased awareness of relevant aspects, and taking more care when completing tasks (*Sofia - P*).

For more senior practitioners in practice, formal assessment is more likely to be completed on an annual basis and overall headings include elements pertinent to individuals' experiential grades: for example the partner grade may incorporate elements such as client portfolio management, product development, market segment, people management innovation, firm-wide engagement and partner relations (*Mary - P*). At partner grade, overall peer review is completed where practitioners are 'reviewed as partners' (*Mary - P*). All partners individually prepare their own personal assessment and this then is discussed in an open dialogue roundtable discussion where all partners can openly make commentary and observations on each other's assessments. Mary (P) notes that 'you very quickly find out what the others partners think of your work' as partners are very 'direct' and 'vocal' and talk 'openly and freely' (*Mary - P*). Such overall evaluation leads to 'objectives for the coming year' where 'measurable' objectives are set, and aids the 'generation of a five-year plan' for more senior practitioners (*Mary - P*).

This may incorporate varied elements,

‘at my level it might be something like grow the revenues on such-and-such a client, whereas for a more junior member of staff it might be attend two client meetings on their own’ (*Mary - P*).

There is also a similar formalised process for annual / semi-annual performance evaluation in most non-practice organisations and it is similar to that in practice organisations in that participants are ‘graded in competencies that are core’ to the organisation or function (*Daniel - I*). Most participants assert that a very definite benefit arises from the ‘very clear feedback’ (*Maura - I*) regarding the achievement of objectives, and regard it as a very useful process.

Some participants in non-practice roles (*Maura - I*, *Siobhan - I*, *Robert - I*) report that their organisations also operate ‘360 reviews’, which ‘can be very tough’ but very worthwhile (*Maura - I*). In ‘360 reviews’,

‘your boss, the people who report into you and your peers all evaluate you and you get feedback back from HR from everybody in a controlled manner’ (*Siobhan - I*)

‘it’s very interesting because you can find that you’re strong on certain levels but not as strong on other levels. I think it helps you become a more rounded team member’ (*Maura - I*).

In general, female participants are more vocal with regard to the usefulness of formal assessment. While males do not, in general, suggest that it is not a useful tool, they are less vocal with regard to it as an overall positive mechanism. Alex (nfp) is the only male participant who suggests the overall formal assessment process is not useful in an overall sense - he suggests that the review of performance and the setting of objectives are more of an administration exercise rather than as a value-add and views any potential value only in the context where employees might not be appropriately performing,

‘maybe I’m a bit cynical...it’s paperwork...if you do your job and you do your best, fine, it’s kind of an exercise. I do believe it becomes more relevant when they’re not to a certain degree’ (*Alex - nfp*).

#### **5.5.4 Informal workplace assessment**

Participants also report dialogue with direct line superiors on a more informal basis which provides opportunity for informal feedback. Male participants generally regard these regular informal meetings as more useful than formal annual appraisal (*Robert - I*).

In accounting practice, external clients provide valuable feedback and have become more vocal in more recent years, particularly where they feel service levels could be improved. Indeed, Mary (P) suggests that clients can sometimes be 'too vocal in that regard'. This feedback must be addressed in order to maintain on-going client relations,

'they're looking for better and there's no such thing as a client lifer, if they've left one accountant they can do the same to you, so you kind of have to figure out quickly what they need, what kind of service they need' (*Jane - P*).

Many practice firms also periodically compile client satisfaction information on a more formalised basis (Joan - P, Mary - P, Adrian - P).

In non-practice roles, several participants pro-actively seek additional informal feedback within the organisation. This is more prevalent among male participants. While Robert (I) regularly reflects on his own performance, he also considers it important to examine this self-perception more objectively. He is proactive with regard to soliciting feedback from those in the organisation whose views he values and who are happy to share with him,

'the amount of people I'll ask that for will be a limited amount of trusted individuals and I'm lucky to have those...so it starts with me, I would solicit feedback which can be almost equally as powerful as formal appraisal...that might be over a cup of coffee, over lunch' (*Robert - I*).

Robert also seeks feedback from such colleagues after business meetings to discern his personal impact during the meetings, for example whether he contributed and communicated well in a meeting,

'whether it was influential...too much...too little' (*Robert - I*).

Alex (nfp) asserts that it is sometimes necessary to really probe for useful feedback,

'the usual thing is people give you positive feedback sometimes and stuff when they shouldn't. You know sometimes, "That's great Alex thanks for doing that"...it's sometimes hard to get people to give you critical feedback, especially on something like a presentation or again they don't want to offend you...some people would so you have to push a little bit on that' (*Alex - nfp*).

Alex (nfp) also asserts that is important to understand the interpersonal dynamic with regard to those providing feedback and to listen very carefully to hear what is actually being said,

'I would continually listen a lot, try to anyway, to what people are actually saying and try and hear' (*Alex - nfp*).

This more 'objective' approach recognises that a 'balance' of views is worthwhile in that the individual's self-perception may not always be the same as the manner in which it is objectively measured and 'verified by performance evaluations and appraisals' (*Robert - I*),

'the level of how you perceive yourself might not be the same as how it's being measured objectively...you judge their own behaviour by intent but you judge other people by their actual behaviour' (*Robert - I*).

There are also many other opportunities for less formal feedback in non-practice organisations. Where participants operate in larger organisations, colleagues within other departments are a useful source of evaluation of the overall finance function,

'they are very quick to give feedback if they're not happy with the way finance is dealing with their proposal...we're very lucky we've a group of very articulate people who are prepared to speak up...as soon as we do anything, if we're perceived of doing anything wrong, we'll hear about it very quickly' (*Maura - I*).

For those at senior levels in organisations, the board of directors is an important stakeholder group is and feedback is particularly useful where the non-executive directors are

'very rigorous and challenging of management, maybe not so comfortable, but very much as it should be' (*Maura - I*).

In addition, feedback is also regularly available with regard to overall financial reporting. The external auditors provide feedback directly to the finance department which provides 'another kind of an external measure' (*Maura - I*) while in public interest entities, the audit committee examines the effectiveness of the finance function (*Maura - I*).

Feedback is also regularly sought from other key stakeholders,

'we regularly talk to investors, get our brokers and maybe our financial PR people to talk to investors and say...“How are [Company name] doing? Are you happy with the way they do investor relations? Are you happy with their approach? Do you feel they're being clear with you and honest with you?” And the investors will give very specific and sometimes very candid feedback, which is very helpful as well but can take you a little bit aback sometimes. But that's good, because if you've everybody telling you “everything is brilliant”, then you know something is wrong' (*Maura - I*)

'we would talk to our partners internationally. We would talk to them and say “this is what we're thinking of doing, what do you think?”' (*Alex - nfp*).

Given all of the above avenues of feedback, participants outside of accounting practice report a strong sense of their own performance and competence,

'there's a very rigorous process of monitoring and review and feedback. So I think generally we've a very good sense of whether we're doing ok' (*Maura - I*).

### 5.5.5 Achievements within the workplace

Many participants assert that feelings of professional competence are also continually re-enforced by achievements within the workplace, such as successfully engaging with new systems, dealing with difficult people and gaining new business (Gavin - I, Sofia - P, Mary - P). Such achievements in turn provide confidence to practitioners to further 'stretch' themselves and to develop capabilities in other areas,

'because you know the more you push yourself, the more you know what works for you in developing your capability and competence. So, you can repeat it and look for opportunities to do that' (*Robert - I*).

Workplace 'achievements' are particularly evident in the case of participants working in industry roles who have regularly changed employment and engaged in diverse roles (Robert - I, Ger - I, Denis - I). In addition, roles continually evolve as organisations respond to change and practitioners effectively need to 'learn new capabilities and skills to do the role' (*Robert - I*). Within accounting practice, achievements are largely acknowledged by regular formal feedback and promotions to more senior levels (Mary - P, Colin - P).

### 5.5.6 'The market'

Practitioners operating outside of practice tend to change employment and/or roles more frequently than those operating within accounting practice (Robert - I, Conor - I), typically every 2-3 years. In this regard, Robert (I) and Dawn (I) suggest that the marketplace is a strong assessor of competence. Robert (I) suggests that the market effectively decides when an individual becomes 'irrelevant': when an individual seeks to change employment, market forces decide whether the individual can attain further employment at similar or higher remuneration levels. While this can be a long and somewhat protracted process, Robert asserts that individuals generally have some instinct as to where they might be positioned,

'that's the ultimate test, market force will detect that. The reality of that market force is that it's slow, it's not that you are irrelevant overnight, it's a long protracted process, but you probably have an instinct about whether somebody will make a bar or not' (*Robert - I*).

Dawn (I) notes that the more informal workings of the relatively small market in Ireland further emphasise this aspect, 'it's so small, you can make a few phone calls and you know what that person is like'. She asserts that all CAI members are essentially connected and that this 'localness' (*Dawn - I*) motivates members to maintain and develop their professional competence, rather than the formal CAI CPD requirements or possible review by CARB.

### 5.5.7 Summary

The final exploration of professional competence examined how participants assess their own professional competence i.e. how they know that they are competent. Participants' accounts identify several means of assessment. The first of these is self-assessment, which incorporates elements of reflection, and is considered important in terms of day-to-day performance and overall career pathway. The annual renewal of professional membership also prompts some reflection of overall professional competence. Formal workplace assessment is considered a useful indicator of competence and is present in most workplaces: it typically assesses prior performance, aids the setting of future objectives, and addresses training and development needs. Informal workplace assessment is also cited as a useful mechanism. The findings reveal an interesting distinction with regard to both formal and informal workplace assessment relating to practice versus non-practice and gender. Achievements in the workplace and the marketplace are also identified as means of assessment and interesting differences emerge here between participants in practice and non-practice. Overall differences also emerged among participants at varying experiential stages. All emergent differences are discussed in Chapter Six.

## 5.6 RQ 3: HOW IS PROFESSIONAL COMPETENCE MAINTAINED AND DEVELOPED?

The third principal research question examines *how* practitioners maintain and develop professional competence. There is a consensus among participants with regard to the importance of continuing professional development. Indeed, some participants refer to the comparative of the medical profession,

‘if you thought a doctor hadn’t opened a book since they qualified, would you lie down on the table in front of him with a knife? You wouldn’t’ (*Adam - P*),

while however noting that the accounting profession differs fundamentally from the medical profession in that the potential adverse consequences are not as serious if an ‘error’ results,

‘fundamentally, at the end of it, it still comes down to double entry and that hasn’t changed a lot since the fourteenth century’ (*Joan - P*).

Mandatory CPD requirements are in place within CAI and qualified members are required to maintain annual requirements and thus consider their professional competence and professional development on a regular basis. Professional development is largely considered

in two ways; either upskilling in current roles to ‘sharpen performance’ (*Adrian - P*) and to deal with role changes, or looking to new skills sets required for new roles which might be at a level ‘one step up from where you are today’ (*Robert - I*). Participants report a variety of differing approaches to maintaining and developing their professional competence,

‘people have learning needs all the time...we’re all doing our own bits and pieces of how to actually solve those’ (*Robert - I*).

Participants largely maintain and develop their professional competence through various means of formal learning and informal learning.

### 5.6.1 Formal learning

Some professional development takes place in a formal environment. Participant practitioners are selective with regard to subject matter within formal offerings and

‘pick courses obviously that fit our thing’ (*Jane - P*).

At initial stages, participants largely avail of formal offerings organised by the CAI in the context of more technical aspects, where knowledge and skills are almost akin to a ‘product’ which can be amassed in great quantities via a ‘building block’ approach and ‘stored’ away for subsequent use,

‘it’s acquiring knowledge and skills, not just knowledge, but I suppose techniques and processes that you can apply then’ (*Siobhan - I*).

As a result of increasing and constantly changing regulation, this is also a consideration at more advanced stages,

‘there have been quite dramatic changes in financial standards and the international auditing standards as well so to a certain degree, it’s forced you to keep up to speed or else...you could fall behind very quickly’ (*Adrian - P*).

Adrian (P) explains how he selects courses with regard to changes in technical matters in the practice domain, with regard to client portfolios and with regard to more general matters,

‘it tends to be driven by more by a need to have knowledge in that area or else there are changes in the legislation changes in particular areas that are driving that...it’s normally more for a specific reason, maybe like say I went to one recently on audit of charities and that was more driven by the fact of, I have a portfolio that has a number of charity clients. So therefore, I feel that ...if you have some sort of impact from those, you tend to ...concentrate on those’ (*Adrian - P*).

‘I always try to go to one of the ones on the finance bill and the finance act...sometimes when you’re talking with clients... they often ask about tax’ (*Adrian - P*).

However, participants at more advanced stages are generally more focused on ‘getting interpretations’ (*Joan - P*) of specific pieces of guidance, seeking to ‘hear what these guys are saying about it’ (*Jane - P*), and seeking interpretations ‘to be more specific’ (*Susan - I*), rather than ‘the broad brush’ (*Siobhan - I*). This is typified by a quote from Evan (I),

‘I did a Basel course, which is new requirements for financial institutions. I was terribly disappointed in the rigour or lack of rigour..Now, a person that had never heard of Basel probably thought that was brilliant. But for me it was mind... like being taught how to stack lego...it was just not hitting the thing for me’ (*Evan - I*).

Participants at more advanced levels assert that they attend formal sessions not only to listen to what presenters are saying but to also challenge and delve further into subject matter. They assert that their key motivations for attendance

‘mightn’t be on the course content, but I would go up afterwards if it’s in their general area...these people are setting themselves up as experts in particular areas, and they’re there to ask particular questions of’ (*Jane - P*).

However, the issues more senior practitioners encounter are unlikely to be ‘answered’ in a formal setting,

‘any course I’ve done in the institute over the years and it’s a long time since I’ve done any, they were probably of limited benefit, because by definition, the questions you want to ask are the ones you aren’t going to get answered at the course because it’s real proprietary information, If you’ve figured out an answer to that, you’re not going to tell anybody else’ (*Joan - P*).

In addition, participants’ work schedules tend to be increasingly busy, and formal CPD is increasingly maintained around work commitments, rather than being of ‘absolute’ priority,

‘it’s when I have time I do it in the work cycle’ (*Adam - P*).

Participants are also mindful of the cost versus the potential benefits of formal offerings

‘getting the right one is even more important because you’re investing your time and energy at that level’ (*Robert - I*).

The location of formal offerings is also an impacting factor. Jane (P) explains that the rural regional location of her practice can sometimes be limiting and that the choices of formal courses available to her are quite limited,

‘location is a big thing, I don’t have the time or the inclination really to go to Dublin on the train at 6 o’clock in the morning to attend a course out in Chartered Accountants premises and come back home again you can’t do that you know from a personal point of view and from a work point of view as well, so we don’t do that...we would be really short of relevant courses, in the regional areas you don’t have a lot of choices’ (*Jane - P*).



Thus, as a collective, more experienced participants therefore do not participate to any great extent in formal technical offerings led by CAI. There is little perceived intrinsic value regarding participation in such formal offerings,

‘the whole CPD stuff which is just you know a joke altogether, I think it’s just a joke, completely over-priced and I just think it’s a bit of a money racket’ (*Dawn - I*)

‘it’s a very blunt instrument...a one approach for everybody’ (*Robert - I*).

‘in general I would have found the organised training sessions...less useful than more useful. On a scale, I would find them down in the bottom half of the scale of one to ten...a trial to have to complete...a chore really...troublesome...a monumental waste of everybody’s time and effort and money’ (*Maura - I*).

Increasingly, attendance at formal courses organised by CAI is largely to fulfil mandatory requirements and more advanced participants tend to participate only in formal sessions which are specifically directed towards those in lead roles,

‘I really want it to be really focused and really good...I really want to get the value out it...I often find...I can’t find that it’s worth the cost in terms of the course fee and my time...one of my colleagues said to me “everybody just signs in for those things...and go. And you’ve got your CPD hours, because you’ve been there and you’ve signed in” ’ (*Maura - I*).

Indeed, some participants do not always fulfil annual ‘hours’ obligations because of the time involvement and busy work lives,

‘I’m not going to tick the box for the sake of it...I don’t have the time’ (*Alex - nfp*).

This is a strong contrast to earlier experiential stages,

‘in terms of where I am now compared to a recently qualified accountant...I do think that the more experienced you get, the more tailored the training needs to be...your horizons or your areas of focus become much more intense...you don’t need the general thing anymore. What you need is very, very intensive, focused concentration on some particular thing, if you’re going to give that to your time, because that’s where it’ll be really useful for you...whereas, when you’re more junior, that probably isn’t quite as important a thing’ (*Maura - I*).

Those operating at more advanced levels in larger practice firms generally organise inhouse sessions, often with the support of international partners (*Joan - P*, *Adrian - P*), ‘we would have serious technical sessions on topics that are of interest to us’ (*Joan - P*). Participants in smaller practices tend to avail of CAI offerings which help to aid the assurance of relevant professional competence to some extent,

‘if you’re not swotting up something on a weekly basis, you’re not really clued into being on top of everything, which is impossible when you’re running your own business...I always like to come away from a course...with the idea that you know, the whole thing has not accelerated away from you’ (*Jane - P*).

Participants operating at more advanced levels outside of accounting practice approach technical accounting matters in a targeted manner. They effectively request professional bodies and accounting practice firms to interact with them and actively suggest areas of focus. Professional bodies and practice firms then organise and facilitate sessions with appropriate presenters which enable indepth discussion of relevant subject matter. Evan (I) recently attended such a session pertinent to the banking sector,

‘the banking industry got linked with [Big four firm] and a partner there did a course with a couple of other people for half a day...took IFRSX apart in three different sections and went through it...the banking industry saw a need for it, they were getting requests from their members, “can you help us out here? we need help, instruction, guidance, training” ’ (*Evan - I*).

At early experiential stages, participants highlight that they also avail of a significant level of non-technical formal offerings to facilitate a broad level of exposure (Robert - I, Laura - P) e.g. presentation skills, IT skills, corporate governance, business risk (Laura - P, Alex - nfp, Ger - I, Susan - I). While offerings are selected on the basis of relevance, there is also a realisation that ‘all of that stuff eventually opens your mind’ (*Mary - P*) and practitioners are initially keen to learn more regarding broad areas of interest and subject matter.

Participants in non-practice at more advanced experiential stages assert a scarcity of relevant formal offerings vis-à-vis more general matters at more advanced levels, such as

‘workshops where they brought together people in business to see what are the issues that are facing people in business...simple things like “how to cost your products” “how to allocate cost?” “how to network”...likeminded people to discuss these things in confidence’ (*Gavin - I*).

However, participants at more advanced career points acknowledge that more general (non-technical) formal offerings are unlikely to be of real benefit. They assert that the ‘3 hours approach’ to formal offerings (*Joan - P*) is not as effective at it might have been at earlier stages. It is thus perceived as helpful in that

‘it got you across the line ...what you had to do...useful at the time’ (*Denis - I*).

However, it is not perceived as hugely relevant and comprising little ‘real’ developmental value,

‘if you can pick up one thing and use it, then I think they’re successful’ (*Alex - nfp*)

‘ “was it developmental in the longer term sense?” not particularly...“is it appropriate to try and quantify it in terms of hours?” I’m just not sure’ (*Denis - I*).

For such non-technical matters, advanced practitioners organise sessions within their organisations and sectors where different ideas and alternatives may be raised and debated, rather than following prescriptive syllabi - such sessions are considered much more useful in terms of dealing with unprecedented circumstances and contexts,

‘these tend to be very thought-provoking, and give rise to going off on a new tangent or just trying something different and something new...whole ways of doing things have changed as a result of sessions where we got all the heads together’ (*Maura - I*).

Maura (I) explains that her organisation recently organised targeted sessions which she found quite effective for those in senior management roles,

‘we were a small group of people at a relatively similar level of both experience and responsibility...there was a lot of trust with the team internally...so people were prepared to take a flier on something or if it failed horribly on something and somebody else said that happened to me’ (*Maura - I*).

### **5.6.2 Informal learning**

Participants report that general workplace experiences and general life experiences also help to develop professional competence,

‘just get it as you go along’ (*Dawn - I*)

‘born of experience, it just gets to the stage of having done it long enough’ (*Joan - P*)

‘as a person you mature...you’re a lot more self-assured’ (*Jane - P*).

However, they also note more specific informal aspects which support the maintenance and development of professional competence.

#### *‘On the job’ learning*

Colin (P) asserts that practitioners can develop significantly through active participation in the workplace,

‘you need to be able to get out there...you need to walk the factory floors’ (*Colin - P*).

There is also a strong sense that while some technical learning and development may occur via attendance at formal offerings, practitioners have to actually practice that learning subsequently in the workplace,

‘at the end of the day, you’ve got to practice it yourself, knowing it intellectually isn’t enough, you have to be able to do it’ (*Maura - I*)

‘practice, practice, practice makes perfect, perfect, perfect’ (*Mary - P*).

Participants thus suggest that significant professional development happens ‘on the job’ (*Robert - I*),

‘until you actually try and apply things, you don’t really know...for me that’s what genuine competence is, you have the technical training plus you are actually able to do it’ (*Joan - P*).

Similarly, while the more social competences such as people skills and communication skills may in part be aided by participation in formal offerings, participants highlight that that they also need to be ‘practiced’ to be truly developed. For Sofia (P), the competence with regard to people skills has been a particularly difficult one and she has developed this competence through continued exposure and experience and an acceptance that it is critical that she ‘conquers’ this,

‘and I have realised...I don’t like confrontation and I mean I will never like confrontation, in my personal life or my professional life, but I have learnt that confrontation is unavoidable in my professional life. There are some issues you cannot skirt around...when I joined I would have been extremely reserved...and I just wouldn’t have been very confident. But I had to...I would feel in [Big firm] you are constantly being pushed to step up your game. So, you know, and sometimes I just find that exhausting, but having said that, if you are not pushed it is probably like “well sure let me stay in my comfort zone”. And there is no staying in your comfort zone in [Big firm]. Well, I don’t find there is anyway’ (*Sofia - P*).

Further, while some elements may be developed to some extent within formal contexts, many others cannot, and participants’ accounts highlight a marked emphasis on informal or non-formal development which take place outside dedicated formal environments,

‘you don’t learn political correctness in an academic environment, when to say things, when to not say things’ (*Dawn - I*)

‘you obviously had to learn a lot in terms what you could and couldn’t say and setting precedents and dealing with people’ (*Adam - I*).

Professional development therefore happens within general role experiences even when express opportunities for learning may not readily present themselves.

In fact, participants suggest that they ‘muddle’ through a lot of their learning and development,

‘you just learn by trial and error and you get kicked in the teeth’ (*Alex - nfp*)

‘you learn what you can and can’t do...quite quickly, you have to’ (*Adam - P*).

Dawn (I) asserts that she gradually learned to better communicate wholly through ‘trial and error’, ‘how to get your point across in less than 5 sentences’ (*Dawn - I*). This has been of necessity as her current boss is ‘not a guy who’s into detail’ (*Dawn - I*). Initially,

‘I would have this compulsion of having to get everything...out, I have this honesty thing, I have to tell you everything that’s going on’ (*Dawn - I*),

whereas, she notes that she can now better assess a situation and be more pragmatic.

### ***Reflection***

Participants cite the capacity to ‘stand back’ and reflect as important in order for practitioners to maintain and develop competence. Unless they engage in reflection, they will not appropriately learn from the experiences and situations where they may not have performed at optimum levels and may make the same mistakes again,

‘when you are exposed to situations...you think “I’m never going to do that again, never get put in that situation...make sure I’m prepared for this” ’ (*Dawn - I*)

‘I tend to reflect on my behaviour, and play that back...I can then construct that into a series of questions for myself which I go and find the answer to and depending on where that takes me’ (*Robert - I*).

### ***Learning from others in the workplace***

Participants assert that they learn a lot from others in the workplace,

‘if you listen to what people are saying...you learn a lot’ (*Mary - P*).

They learn much by observing others, by watching ‘good’ people and also by inquiring of others about how they operate and the choices and decisions that they have made,

‘the best person I worked with, the first boss was inspiring...he had a big influence on me’ (*Alex - nfp*)

‘you just learn a lot by working with different people and talking to different people and seeing the other peoples’ work’ (*Adrian - P*)

‘a lot of it is looking at really good people... ask those people how’ (*Robert - I*).

There is also a level of peer review which enhances professional development,

‘in finance and accounting, there’s always a second level of review...I think that is incredibly effective in making sure that people are up to speed’ (*Evan - I*).

Questions by peers and superiors are also helpful, such as

‘Where are you going next?’ ‘What are you doing?’ ‘Are you done on this thing?’ (*Mary - P*).

### *'Own' reference repository*

Some participants assert that elements of their professional development activity are based around accumulation and recall of a relevant technical knowledge base, whereby they compile technical knowledge repositories and consult these repositories when dealing with relevant issues. This is particularly important to female participants in practice, where technical knowledge is generally more significant than for participants outside of practice,

'I'd have 2 or 3 different journals and I always try to have a squint. I look at the table of contents and pick out the articles...I keep the literature and the books, and build up a reference library, I'd know what was in everything...when I come across an issue then, there's something in my head about how I deal with it' (*Jane - P*)

'it's a question of keeping up-to-date and applying whatever standard, so it's pure technical stuff, reading technical material...I would actually do a bit of swotting on the bits I'm really interested in...I'll actually get it out and read' (*Joan - P*).

The advent of the internet and the emergence and proliferation of online resources has somewhat changed the technical learning landscape for the better,

'there was no internet, there was no websites when we qualified, and there's such a good tool there now to keep yourself updated' (*Jane - P*).

The compilation and maintenance of such a technical repository is less significant for those operating outside of practice: instead, such participants tend to consult with their professional advisers in practice for guidance (*Dawn - 1, Maura - 1, Evan - 1*).

### *Learning through professional networks*

Participants also benefit from learning and development through professional networks. This is of particular significance to male participants at more advanced experiential stages.

Practitioners in accounting practice consult with their wider professional network in terms of settling on appropriate technical interpretations, even where there may not be any hierarchical relationship in place. Such calls are often made to practitioners within training firms,

'I would ring XXX or YYY and I would still bounce problems off them. And they will do it if you don't abuse the situation. And if I ring them up and say "I've done my research, this is what I think this answer is", I'll get a one-liner' (*Paul - P*).

For wider issues, participants acknowledge that they personally cannot 'know' everything and explain that they place a significant reliance on their professional networks for wider issues and to share 'better ways of doing things' (*Adrian - P*),

'if you're short on a certain area, it's important that you call your network...somebody you can really trust...people who specialise in a certain area' (*Adam - P*).

The professional network may be within the profession itself or within a wider network,

‘a lot of it is down to your contacts’ (*Robert - I*).

The most relevant guidance is from someone who has already encountered and dealt with similar matters in an appropriate manner,

‘really you want someone who’s done something...and say “okay this is the dynamics, this is how you approach it” ’ (*Alex - nfp*).

Adam (P) explains how he seeks to maintain reciprocal and mutually beneficial networking relationships,

‘if I see somebody that’s very good at doing certain things. I always look to that and say listen...when you’ve got time and when I’ve got time, can we sit down and learn, you might show me how you do this? I find likewise then that I know stuff ...so we just share...because it’s worth your while and it’s worth their while’ (*Adam - P*).

Jane (P) also discusses her experiences with regard to her ‘network’ learning and development. As a female in a small practice, she very consciously engages with a professional network. Jane’s (P) practice is small and is also located in a rural area and she does not have a ready team of like-minded, qualified people around her,

‘I suppose we can be pretty isolated here in that, if you’re working above in XXX you see the other suits walking up and down the street...I suppose they’ve a network of people, where we don’t have that’ (*Jane - P*).

It is thus very important that she has access to a network that she can tap into, ‘bounce’ ideas and accounting treatments with, and to discuss issues in an open and honest manner. She asserts that it is vital for her small practice to be able ‘to pick up the phone’ and run queries by other CAI peers with regard to technical and other issues that arise from time to time and

‘discuss generally how the practice is going and you think we’re all in the same boat and they’ve the same problems and we’ve the same benefits or you know...you don’t feel as isolated’ (*Jane - P*).

Jane (P) also asserts that attendance at formal CPD offerings can aid networking efforts which can lead to an enhanced professional network,

‘it’s nice to just go up there...you just start meeting people and getting to know people from doing the courses, an accountant in XXX or an accountant in YYY...it’s nice to just converse, and people can be very forthcoming in what problems they’re facing within their practice...obviously the confidentiality reigns, I’m not going to talk about any particular client, but just how they’re coping with ZZZ and what it’s like’ (*Jane - P*).

### 5.6.3 Summary

The third and final research question examined *how* participant practitioners maintain and develop professional competence. Participants' accounts suggest that they do so via a mixture of formal and informal learning. Formal learning can include CPD courses offered by CAI as well as other skills training. Informal learning happens both in the workplace and through engagement with professional networks. The findings suggest that there are interesting differences between practice settings and non-practice settings with regard to maintaining technical reference repositories. The findings suggest that there are some gender differences with regard to maintaining reference repositories and learning through professional networks. The findings also reveal an interesting distinction with regard to formal and informal learning at different experiential stages. These findings are discussed in greater detail in Chapter Six.

## 5.7 CONCLUSION

This chapter examined participants' perceptions and experiences with regard to maintaining and developing professional competence using three overall framing research questions.

The first research question considers what it means to participant practitioners within CAI to be a 'professional'. The findings report that many participants' perceptions are inextricably linked to the professional accounting qualification and what it enables. For others however, it means something more than just the qualification and results in a greater sense of identity with and commitment to the profession. For some participants, the professional designation also brings a sense of responsibility and an expectation of a professional 'standard' with regard to performance and conduct.

The second research question considers what 'professional competence' means to participants. The findings suggest that for many participants, competence is perceived as proven performance. However, some perceive it in a more subjective manner, as more of a capability to perform, rather than requiring actual performance. Participants also report different perceptions with regard to competence as a binary or hierarchical element: participants at early experiential stages report a binary perception while those at more advanced experiential stages report competence as more akin to a hierarchical continuum. Participants also report a variation in perception concerning competence as an individual



entity versus a 'team' entity. Participants' accounts of 'professional competence' also highlight components of competence, including personal competence, knowledge competence, and social competence, but report interesting variations in emphasis in practice and non-practice roles and at varying experiential stages.

Participants regularly assess their competence to determine where maintenance or further development may be warranted. Participants assert that they regularly 'self-assess', often via a process of reflection vis-a-vis both performance and career pathway. Their competence is also more formally assessed when renewing their professional association with CAI and during formal workplace assessment. Furthermore, participants relate that they also receive and, in some instances, proactively seek more informal feedback from parties both within and external to the organisation. Competence assessment is also facilitated via achievements in the workplace and via the 'marketplace'.

The third research question explores how participant practitioners maintain and develop professional competence. Participants highlight that they do so through a variety of formal and informal means. Formal learning is generally via participation in CAI offerings and this is more widely used by participants at less advanced experiential stages. Informal learning largely happens 'on the job' and is generally incidental to role experiences, rather than a planned activity. Participants also highlight that they learn from others within the workplace and through their professional networks.

The findings within this chapter highlight that there are many variations within participant accounts. While it is not practicable to examine all variations, some key variations which pertain to practice versus non-practice roles, gender and experiential stages were observed. These findings are examined and analysed in greater detail in Chapter Six.

## **CHAPTER SIX**

### **COMMON AND DISTINCT LEWELWOLDS**

## 6.1 INTRODUCTION

The findings presented in Chapter Five described participants' perceptions of professional competence and their experiences relating to the maintenance and development of such competence. This chapter examines these findings in more detail.

This research was carried out using a phenomenographic approach. Phenomenography sets out to capture individual lifeworlds. This approach is mindful that 'experiences always occur within a context and they are experienced by a particular individual' (Larsson and Holmström 2007 p62) within his/her lifeworld. As previously outlined (ref Chapter 4.7.1), all individual lifeworlds are distinct. However, it is not practicable to examine in detail each and every individual lifeworld, but it is possible to examine distinct lifeworlds that have common features. A limitation in the number of distinct lifeworlds is usual within studies and is largely imposed by the researcher in light of time and resource constraints (Marton 1994). The lifeworlds with common features which emerged in this study are as follows:

- Participants in practice roles
- Participants in non-practice roles
- Male participants
- Female participants
- Participants at early experiential stages
- Participants at advanced experiential stages

Three distinct sets of lifeworlds thus emerged from participants' accounts in Chapter Five, namely the different lifeworlds of participants in practice roles versus non-practice roles (context of practice), female versus male participants (gender differences), and the varying lifeworlds of participants at different experiential stages. These lifeworlds correlate with some reported findings in prior research (ref Chapter 3.5.1).

The perceptions and experiences pertaining to being a professional, professional competence, and maintaining and developing professional competence are now examined in the context of these three sets of distinct lifeworlds. The examination of each set of lifeworlds enables a focus on the commonalities and more particularly on the variations in the ways in which the emergent lifeworlds understand and experience the 'professional competence' phenomenon.

It is worthy of mention that a number of other differences also emerged from the data but the sample size and participant observations in each case are not so significant to enable a sufficient examination of other potential distinct lifeworlds e.g. secondary 'location' aspects within practice (size) and non-practice (sector), and physical location.

## **6.2 PRACTICE V NON-PRACTICE LIFEWORLDS**

The different lifeworlds of participants 'located' in practice roles versus non-practice roles are examined first. Those in practice roles effectively work within professional accounting firms and are involved in the provision of accounting and related services. Participants in non-practice roles work as accounting professionals in organisations other than professional accounting firms, and are located in diverse sectors in accounting and general management roles.

There are also differences *within* these practice and non-practice 'locations'. There are notable 'size' differences in professional accounting firms - big, medium and small, and participants to the study are located in firms within each of these classifications. Outside of practice, participants to the study are located in diverse sectors. However, as highlighted above, the sample size within this study is not sufficient to appropriately examine these secondary 'location' aspects and they are not a salient focus of this study i.e. the predominant focus of 'location' lifeworlds is practice v non-practice.

The findings in Chapter Five highlighted that there are important differences in perceptions with regard to what it means to be a 'professional' and with regard to 'professional competence' within these distinct lifeworlds. Differences with regard to maintaining and developing professional competence were also identified.

### **6.2.1 Being a professional**

The first research question explored participants' perceptions of what it means to be a 'professional'. In the main, participants value, and have a sense of pride in the attainment of, the professional CAI qualification.

For participants in practice, their professional status brings a sense of professional responsibility, 'you have a client relationship responsibility' (*Mary - P*), 'I feel responsible' (*Joan - P*). This sense of responsibility is partly generated by the greater monitoring of practitioners in practice by CARB,

'the Institute can come in to review at any point in time' (*Adrian - P*).

However, it also arises from the responsibility, and almost pressure, participants feel to meet expectations and provide a quality service to clients, and to conduct themselves in an appropriate manner,

'it makes you conduct yourself and business in a certain way' (*Jane - P*).

Indeed, there is almost a pastoral sense of responsibility on the part of some participants towards their clients,

'I think that weighs on you, if you've got a client that isn't doing well...in other jobs you're doing whatever but it's not critical, not in the same way as someone's finances are critical' (*Jane - P*)

'protect them from doing something so foolish that it will finish them' (*Paul - P*).

This sense of responsibility suggests a greater professional commitment and a heightened sense of responsibility towards clients.

However, the continuing professional status is not as intrinsically meaningful for participants in non-practice roles. Rather, it is valued for the opportunities that it presents: it provides 'kudos' (*Alex - nfp*) and 'garners a respect' (*Maura - I*), which are very 'useful' (*Alex - nfp*). Those in practice roles also acknowledge this 'gravitas' (*Colin - P*) and 'automatic entrée' (*Delia - P*). However, they also have a sense that being a professional means being part of something 'bigger'. They speak of being 'more professional than accountant' (*Mary - P*), suggesting a strong sense of professional identity. While some participants in industry roles also speak about 'upholding' the professional status (*Evan - I*), the general sense however is that participants in non-practice are more 'accountant' than professional. In fact, two of the participants, Gavin (I) and Dawn (I), question the merit of continuing professional status,

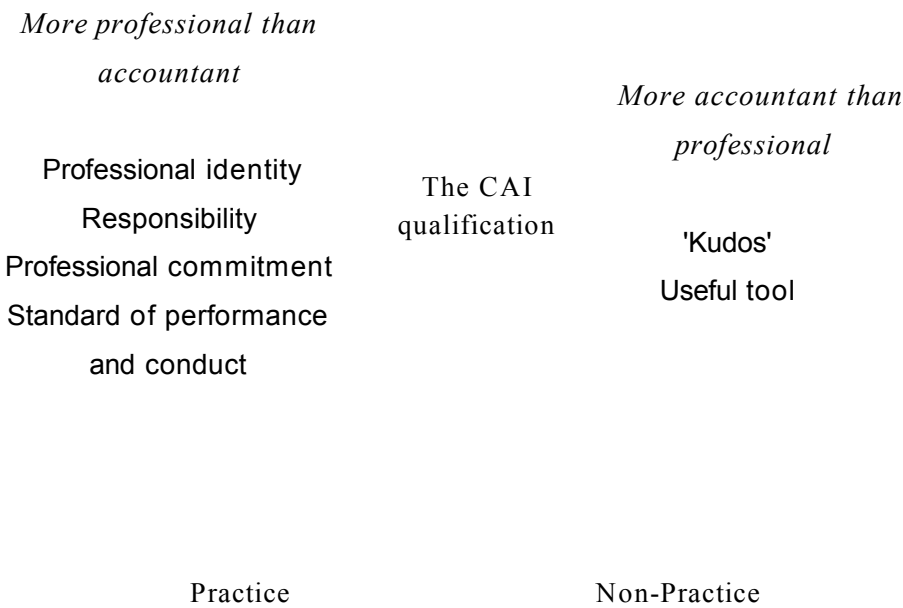
'I don't think that it's got much status associated with it any more' (*Gavin - I*)

'Now, I'm not even sure I'd call myself a professional any more...I actually don't get anything for that membership at all but I don't give anything either. I'm not giving anything to this institute...I'm not getting anything out of it but I'm not drawing anything from it and I'm not contributing anything to it either' (*Dawn - I*).

This suggests a sense of disengagement with both the profession and the CAI professional body for some members in non-practice roles.

These emergent commonalities and differences with regard to perceptions of being a professional among participants in practice v non-practice roles are summarised in Figure 6.1:

Figure 6.1 Practice v Non practice: Perceptions of bring a professional



6.2.2 Professional competence

The second research question examined professional competence. While all participants acknowledge that competence is reflected by demonstrated performance, there are, however, significant differences with regard to other perceptions. The notable difference between participants in practice v non-practice with regard to the meaning of professional competence is that those in practice tend to consider competence as

‘the balance of the team’ (*Mary - P*),

while those outside of practice consider professional competence as an individual ability.

This distinction suggests that some work in practice is so complex that no one person could perform effectively in all respects,

‘I would have a serious question mark over somebody being a chartered accountant and a tax guy, both’ (*Paul - P*).

The skills sets pertaining to professional competence i.e. competence components, were also discussed. All participants agree that personal competence, knowledge competence and social competence are important factors. The main commonality at this point is with regard to personal competence, with both sets indicating a need for appropriate personal qualities and values.

However, a number of differences with regard to competence components also emerged. The first difference examines knowledge competence. The predominant focus within practice is on relevant technical accounting knowledge: participants are mindful that they need to be ‘technically up-to-date’ (*Mary - P*) with regard to relevant aspects so as to be able to advise clients. They are also mindful of the limitations of their technical knowledge and the need to

‘know what you are talking about in detail and then apply it in practice...to be competent in delivering the service that you are providing’ (*Jane - P*).

Meanwhile, the focus of participants in non-practice roles is on more general knowledge: while accounting knowledge is of some importance, it is relevant moreso in the context of the business of the organisation and the sector within which it operates,

‘you’re supposed to know about what’s going on in the industry, commercially and technically’ (*Dawn - I*).

Differences also emerged in the context of social skills. With regard to ‘people skills’, participants in practice emphasised the need to manage internal teams and to develop and manage external client relationships while those in non-practice suggest that the complexities of dealing with internal stakeholders, particularly with regard to operating in multi-disciplinary teams, are of more significance. Similarly differences emerged with regard to communication skills: for those in practice, the most important things are to communicate appropriately within teams so that work can be performed effectively, and to communicate technical matters to clients in such a manner that enables them to understand, ‘no matter how much technical competence they have...is no good because you can’t get your message across’ (*Adam - P*). Meanwhile, the importance of ‘taking the finance out of finance’ is highlighted as most significant for those operating in non-practice roles. Finally, differences

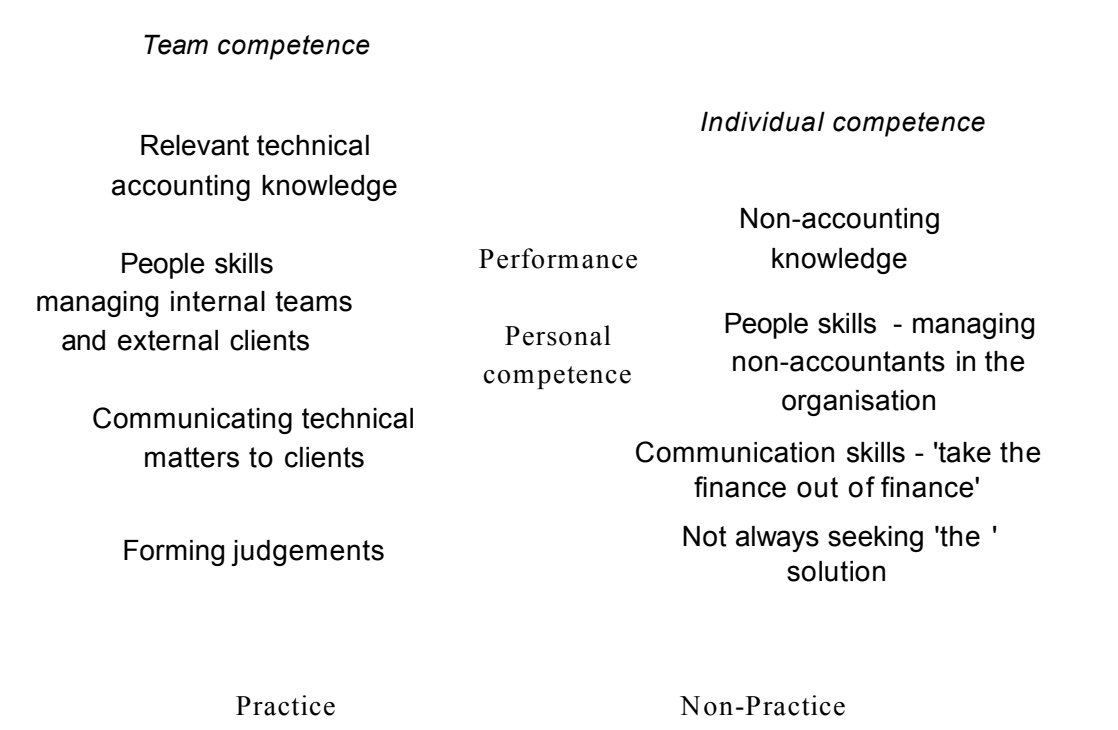
emerge with regard to strategic skills: in practice, the competence to formulate judgements is critical in order to arrive at ‘the’ solution to pertinent issues,

‘an ability to marshal technical information, commercial information and practical information, and to come up with a solution that actually makes sense taking into account all of those things’ (*Joan - P*),

while in non-practice roles, there is more emphasis on focussing on multiple aspects and not always seeking ‘the’ solution (*Denis - I*).

These emergent commonalities and differences of perceptions of professional competence between participants in practice v non-practice roles are summarised in Figure 6.2:

Figure 6.2 Practice v Non practice: Perceptions of professional competence



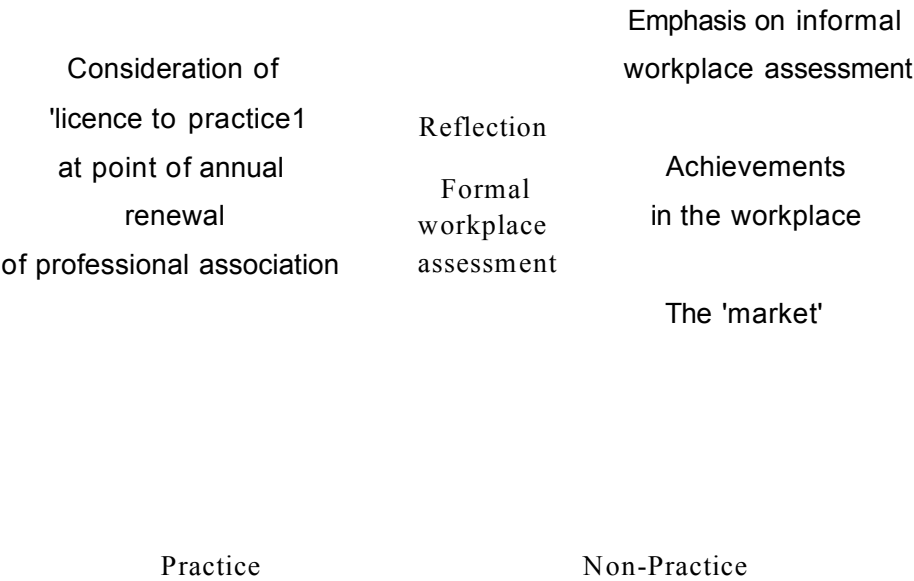
With regard to the assessment of competence, all participants agree that competence may be assessed by means of reflection and formal workplace assessment. However, a number of differences emerged from the data. The first relates to the annual renewal of professional association: participants in practice are mindful of their ‘licence to practice’ (*Adrian - P*) and give due consideration to their professional competence when prompted at point of renewal. Participants outside of practice give this little consideration. Other differences which emerged largely arise from the fact that there is a relatively uniform career pathway within practice



while that outside of practice is more varied. Differences largely pertain to informal workplace assessment: participants in non-practice roles highlight a more marked emphasis on such informal assessment and feedback and identify many relevant avenues, some of which are readily available and more which participants solicit themselves. There are also differences of emphasis with regard to achievements in the workplace, where participants in non-practice roles assert that such accomplishments re-enforce feelings of competence. This is not so significant for those in practice. Finally, those in non-practice roles suggest that the employment ‘market’ is ‘the ultimate test’ (*Robert - 1*) of practitioners’ competence.

Figure 6.3 depicts these commonalities and differences with regard to assessment of professional competence among participants in practice versus non-practice roles:

Figure 6.3 Practice v Non practice: Assessing professional competence



### 6.2.3 Maintaining and developing professional competence

The third research question examined *how* participant practitioners maintain and develop professional competence. The findings suggest commonalities with regard to engagement with formal learning and informal learning more generally. Participants in non-practice do

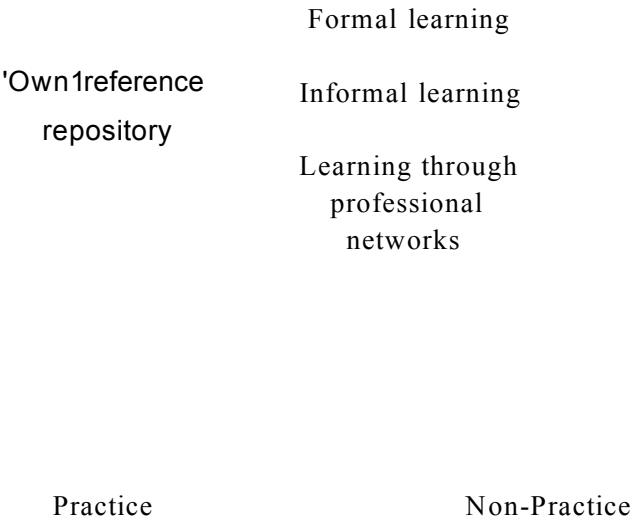
however note a marked focus of formal CPD offerings on technical accounting matters and a shortage of relevant formal offerings vis-a-vis more general matters, such as

‘workshops where they brought together people in business to see what are the issues that are facing people in business...simple things like “how to cost your products” “how to allocate cost?” “how to network”...likeminded people to discuss these things in confidence’ (Gavin - I).

Differences also emerged vis-a-vis participants in practice maintaining their own technical knowledge repositories to aid relevant technical competence while those in non-practice consult their professional advisers, typically in ‘practice’ settings, regarding such matters.

The over-riding commonalities and differences with regard to how participants in practice v non-practice roles maintain and develop professional competence are depicted in Figure 6.4:

Figure 6.4 Practice v Non practice: Maintaining and developing professional competence



6.2.4 Summary

The commonalities vis-a-vis practice and non-practice lifeworlds centre on the professional qualification itself: however, each lifeworld has a varying perspective with regard to its meaning. The over-riding difference in perceptions between participants in practice v non-

practice roles is typified by Mary's (P) quote that, as a practitioner in practice, she views herself as 'more professional than accountant' (*Mary - P*). This encompasses a sense of professional identity, commitment and responsibility suggesting that the professional status must be upheld and appropriate standards must be applied to all aspects of performance. Participants in practice roles are particularly mindful of their 'licence to practice'. They, along with their teams, work collectively to serve the needs of clients, with a major emphasis on technical matters and ensuring that appropriate judgements are made and communicated to clients surrounding such technical matters. They strive to ensure that they maintain 'relevant' technical competence and maintain their own learning technical repositories in this regard.

Meanwhile, participants in non-practice largely perceive themselves as 'more accountant than professional'. They continue to remain affiliated to CAI predominantly to capitalise on the opportunities it presents for their careers. There is however a sense of disengagement among some participants with the CAI. Participants perceive themselves as working as 'the accountant' within their organisations. They maintain their accounting knowledge only to the extent that it is required within their roles and refer to it more in the context of other business matters than for any inherent import itself. They are very mindful that they effectively need to 'take the finance out of finance' (*Robert - I*). Finally, they rely to some extent on less formal indicators regarding their professional competence and suggest that the 'market' is a strong means of such assessment.

## **6.3 FEMALE V MALE LIFEWORLDS**

Different lifeworlds of female and male participants also emerged from the data. The findings in Chapter Five highlighted that there are important differences between these lifeworlds.

### **6.3.1 Being a professional**

The first research question explored participants' perceptions of what it means to be a 'professional'. The professional qualification is a common denominator here. However, female participants attach a greater sense of pride to both the initial qualification,

'I'm very proud of the fact that I did that' (*Dawn - I*).

They also express a greater regard vis-a-vis the continuing professional designation,

‘proud of my profession’ (*Jane - P*),

‘I would say it with pride’ (*Siobhan - I*),

suggesting a stronger sense of professional identity. However, there are two notable exceptions to this; Dawn (I) and Sofia (P). Dawn (I) does not have any sense of professional identity or commitment and

‘I’m not sure I’d even call myself a professional any more’ (*Dawn - I*).

She places ‘more value on the fact that I have business experience’ (*Dawn - I*) but does however place a value on what the professional association enables and justifies her continuing association on that basis, ‘why the heck wouldn’t I stay?’ (*Dawn - I*).

Similarly, Sofia (P) admits that she is

‘not getting any major sense of identity’ or ‘any major sense of fulfilment’ (*Sofia - P*)

from the professional designation. This is not the result of any particular issues with CAI but rather the result of dissatisfaction with her career choice,

‘I often think I would have been much better suited to doing something else’ (*Sofia - P*).

Male participants, on the other hand, largely view the professional designation for what it enables, the ‘gravitas’ (*Colin - P*), the ‘kudos’ (*Alex - nfp*), the ‘weight’ (*Alex - nfp*).

This overall sense of professional identity also brings a sense of professional responsibility which female participants particularly feel. To meet this responsibility, ‘certain standards of behaviour and conduct’ (*Mary - P*), ‘of behaviour, of ethics, of competence, courtesy’ (*Sofia - P*) must be observed. For many females, there is almost a pastoral sense of responsibility towards the clients,

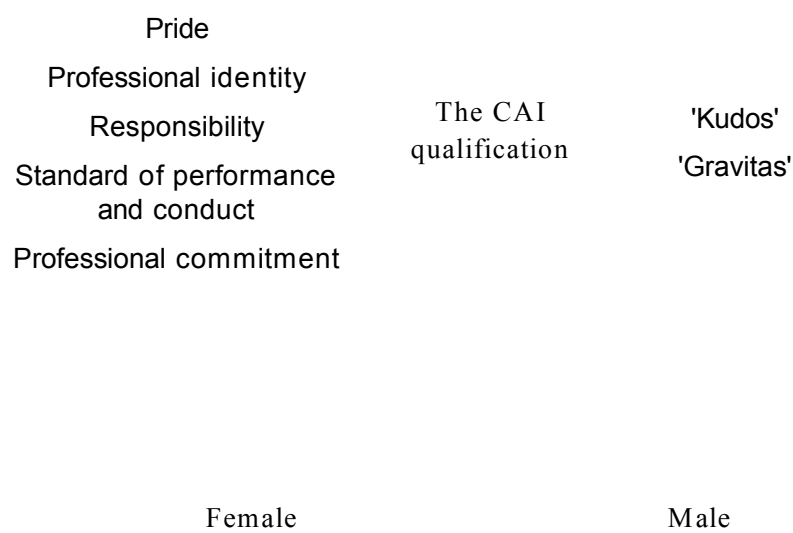
‘you definitely take people’s problems on yourself...that weighs on you’ (*Jane - P*).

This sense of responsibility suggests a greater professional commitment for females than males.

Overall, the findings suggest that females are more invested in the profession; even Dawn (I) who expresses frustration with the CAI, still values her qualification whereas for males, the professional designation is perceived in a more opportunistic way, almost as a ‘means towards an end’ (*Adam - P*).

These emergent commonalities and differences with regard to perceptions of being a professional among females v males are summarised in Figure 6.5:

Figure 6.5 Female v Male: Perceptions of bring a professional



6.3.2 Professional competence

The second research question examined professional competence. Both genders acknowledge the importance of demonstrated performance, knowledge competence and social competence. However, female participants stress the importance of ‘personal’ competence attributes, such as ‘attitude’ (*Laura - P*), ‘drive’ (*Susan - I*) and being ‘independent-minded’ (*Mary - P*) while male participants do not emphasise such aspects. These emergent commonalities with regard to perceptions of professional competence vis-a-vis genders are summarised in Figure 7.6:

**Figure 6.6 Female v Male: Perceptions of professional competence**



With regard to the assessment of competence, all participants agree on the importance of reflection. The key difference emerging between the genders is with regard to formal v informal workplace assessment. While both acknowledge the importance of both forms of assessment, females are particularly vocal with regard to the usefulness of formal assessment; it provides ‘very clear feedback’ (*Maura - I*), and sets ‘measurable’ objectives (*Mary - P*), ‘in a controlled manner’ (*Siobhan - I*). Females appear to appreciate the clarity attaching to the formal process and attach an almost personal sense of meaning to the outcome of the process; indeed Sofia (P) actually equates a sense of personal feeling, happiness or otherwise, to the outcome of the formal process,

‘If you get a 3 you are generally pretty happy, a 4 you would be very unhappy and a 2 you would be very happy’ (*Sofia - P*).

Males appear to view the formal process in a more objective manner. They appear to be less appreciative of the process, particularly in the case of Alex (nfp) who asserts ‘it’s paperwork... it’s kind of an exercise’ (*Alex - nfp*).

Both genders attach importance to informal assessment. However, while female participants value it, they do not proactively seek it out. The exception to this is Maura (I) who operates at

a very senior level in a large organisation: for example, she proactively initiates engagement with investors, 4“How are [Company name] doing? Are you happy?” ’ (*Maura - I*).

Meanwhile, male participants more readily solicit such informal feedback to help them better assess their professional competence,

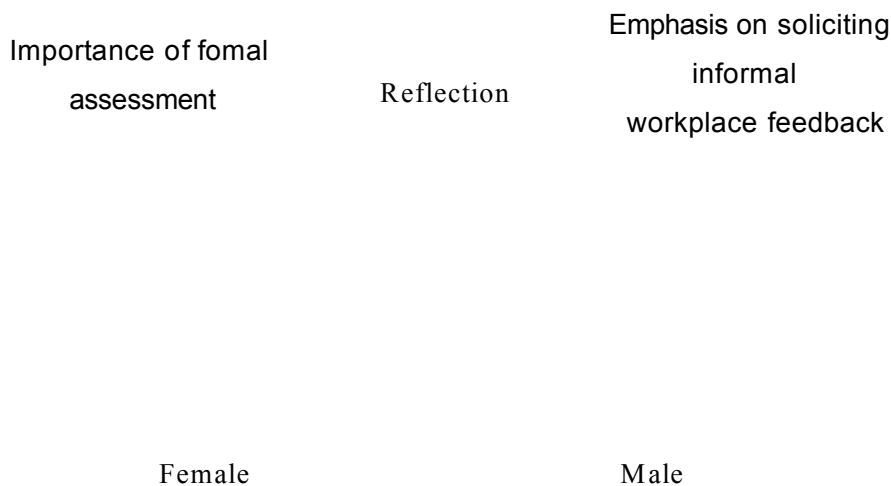
‘it starts with me, I would solicit feedback’ (*Robert - I*)

‘you have to push a little bit’ (*Alex - nfp*).

These findings suggest that females are more invested in the formal feedback process while males place more value on informal feedback as a means of assessing competence.

Figure 6.7 depicts the commonalities and differences with regard to assessment of professional competence among females v males:

Figure 6.7 Female v Male: Assessing professional competence



### 6.3.3 Maintaining and developing professional competence

The third research question examined *how* participant practitioners maintain and develop professional competence. The findings suggest commonalities with regard to general





Male participants do not express the same sense of pride, professional identity and professional commitment with the professional designation. They continue to remain affiliated to CAI more so to capitalise on the opportunities it presents. They do not appear to value personal competence attributes. They place strong significance on informal feedback mechanisms and on learning through engaging with their professional networks, rather than on more formal mechanisms.

## 6.4 EXPERIENTIAL STAGE LIFEWORLDS

Varying perceptions and lived experiences of participants at differing experiential stages also emerged from the findings. However, experiential stages are not binary in the manner that practice v non-practice lifeworlds or female v male lifeworlds are; experiential stages are more akin to a continuum with newly-qualified accountants in junior roles at one extreme and accountants in senior roles at the other, and with varying stages in the middle.

The findings in Chapter Five highlighted that there are important differences in perceptions with regard to how participants perceive being a 'professional' and 'professional competence' and with regard to maintaining and developing professional competence at different experiential stages.

### 6.4.1 Being a professional

The first research question explored participants' perceptions of what it means to be a 'professional'. The commonality here is the underlying qualification. However, some key differences also emerged. Newly-qualified accountants value, and have a sense of pride, with regard to the attainment of the professional CAI qualification.

At the opposite end of the continuum, accountants in senior roles attach a sense of responsibility to being a professional,

'they're going to make a decision on it and when you say "that's it", they make their decision...there's a high value on that...it's quite a responsible position, I feel responsible then for what they decide to do, and they put a value on that' (*Joan - P*)

'having the buck stop at your desk is a big responsibility' (*Jane - P*)

'our board is depending on me' (*Maura - I*).

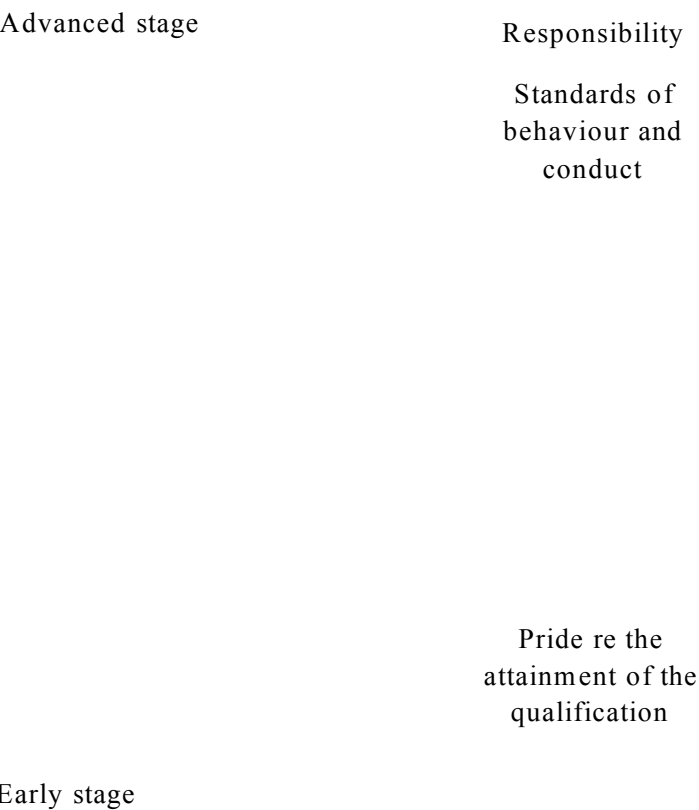
To meet this responsibility, participants at more advanced experiential stages assert a strong commitment to ‘certain standards of behaviour and conduct and accountability’ (*Mary - P*),

‘your mode of operation and your thought process...the way you conduct yourself, the way you treat people, the way you operate business’ (*Mary - P*).

This comprises ‘an integrity of approach’ (*Mary - P*) and ‘being independent of the politics’ (*Maura - I*).

These emergent commonalities and differences with regard to perceptions of being a professional at varying experiential stages are summarised in Figure 6.9:

Figure 6.9 Experiential stage: Perceptions of bring a professional



### 6.4.2 Professional competence

The second research question examined professional competence. Demonstrated performance emerged as a common thread here. However, participants in more junior roles assert that competence is a binary element, ‘you are either competent or you are not’ (*Laura - I*), while those in more advanced roles suggest that competence may be anything from

‘just about competent to wholly expert’ (*Mary - P*).

Those at early stages also refer to competence as an individual element and being what 'I' can do while those at more advanced stages discuss competence as a 'team' element, suggesting that competence is

'the balance of the team...one person cannot be able to do everything' (*Mary - P*).

A number of differences also emerged with regard to competence components. The importance of personal competence, knowledge competence and social competence were discussed within the lifeworlds but with differing emphasis. The first difference pertains to personal competence. At early experiential stages, the predominant focus is on 'a good attitude, they need to be positive' (*Laura - P*) while at more advanced stages, the focus is on 'an independently minded person' (*Mary - P*). The second difference relates to knowledge competence. The predominant focus at early experiential stages is on broad technical knowledge and on understanding 'the rudiments' (*Joan - P*) which is gained more for education and qualification purposes rather than for any 'real-life' application (*Adrian - P*). At more advanced stages, the contextual application of relevant technical and other knowledge is of critical importance,

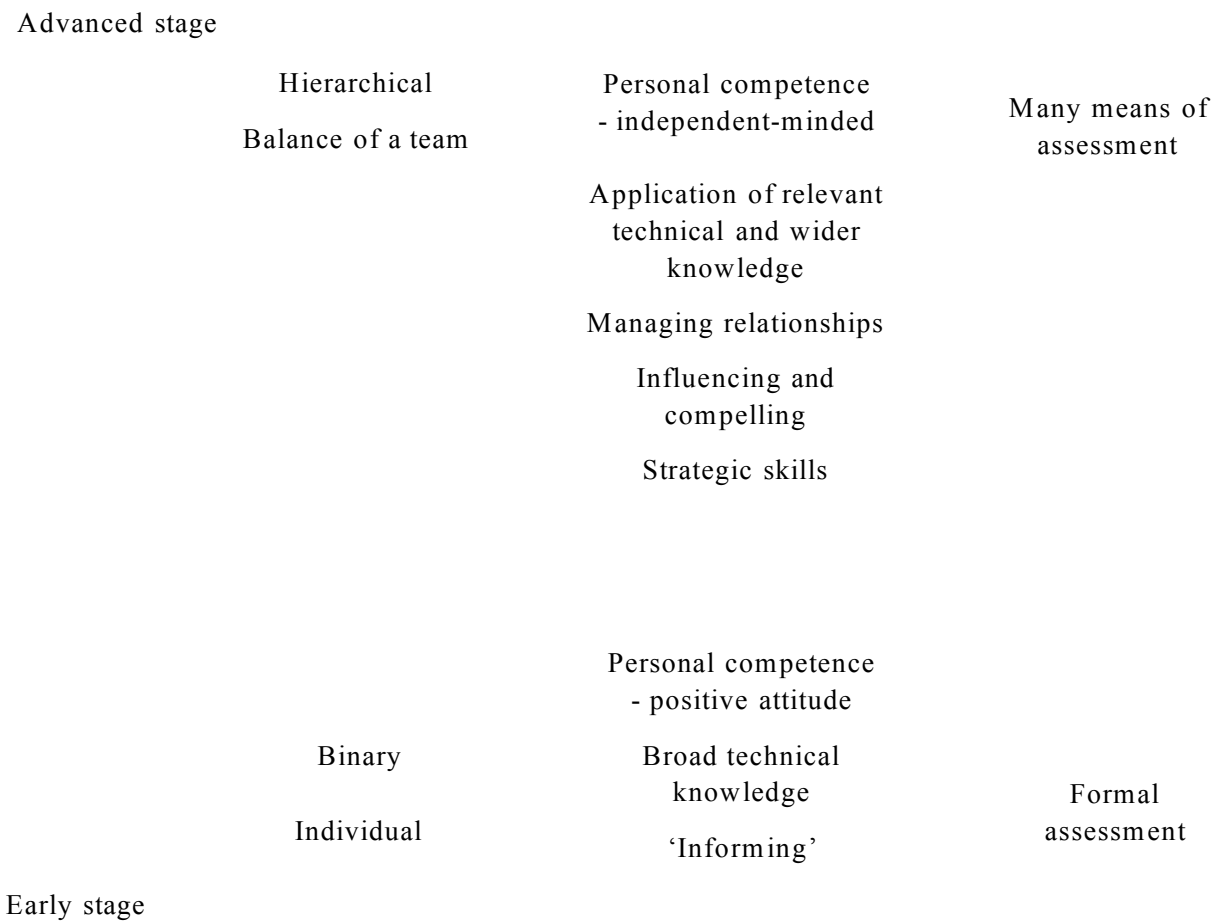
'how you apply it in practice' (*Jane - P*).

Differences also emerged in the context of social skills. With regard to 'people skills', there is little emphasis at early stages while at more advanced stages, 'the people side of things is very complicated' (*Jane - P*) and comprises managing relationships with a wide variety of stakeholders. Similarly, differences emerged with regard to communication skills: for those at early stages, the predominant focus is to 'inform' while at more advanced stages, it is to 'influence or compel' (*Robert - I*). Participants also highlight the importance of strategic skills at more advanced levels, 'it's all strategy...in fact you know you have to think about it' (*Mary - P*): such strategic skills are not a focus at early experiential stages.

Finally, participants highlight differences with regard to assessment. Those at early experiential stages suggest that formal assessment provides useful feedback with regard to competence levels and clear recommendations for improvement, while those at more advanced stages assert a variety of additional means which contribute towards assessing their professional competence. These incorporate annual renewal of professional association, reflection with regard to performance and career pathway, informal feedback and achievements in the workplace.

These emergent commonalities and differences with regard to professional competence for participants at varying experiential stages are summarised in Figure 6.10:

Figure 6.10 Experiential stage: Perceptions of professional competence



### 6.4.3 Maintaining and developing professional competence

The third research question examined *how* participant practitioners maintain and develop professional competence. At initial stages, the findings suggest that formal learning is very significant and that ‘the broad brush’ (*Susan - I*) of CAI technical and non-technical courses is very useful. However, the importance and relevance of such formal learning is much less at more advanced experiential stages,

‘in general I would have found the organised training sessions...less useful than more useful. On a scale, I would find them down in the bottom half of the scale of one to ten...a trial to have to complete...a chore really...troublesome...a monumental waste of everybody’s time and effort and money’ (*Maura - I*),

unless formal offerings are specifically tailored to practitioners' needs,

‘what you need is very, very intensive, focused concentration’ (*Maura - I*).

Meanwhile, informal or ‘on the job’ learning becomes more significant with advancement and participants assert an increasing reliance on learning via their professionals networks,

‘if you’re short on a certain area, it’s important that you call your network...somebody you can really trust...people who specialise in a certain area’ (*Adam - P*).

Figure 6.11 depicts these commonalities and differences:

Figure 6.11 Experiential stage: Maintaining and developing professional competence

Advanced stage

Formal learning  
- focused  
On the job learning  
Professional network

Formal learning  
- ‘broad brush’

Early stage

#### 6.3.4 Summary

Overall, the findings suggest that those at early experiential stages perceive the professional designation merely as ‘the qualification’ while those at more advanced stages have a strong sense of responsibility to the profession. Similarly, those at early experiential stages view competence as a binary element while more advanced participants view competence as a hierarchical continuum. Those at early experiential stages discuss the importance of an appropriate ‘attitude’ in terms of relevant personal competence while those at more advanced stages emphasise practitioner ‘independence’. While both sets assert the importance of technical knowledge, those at more advanced levels stress application rather than a general understanding of technical aspects and also highlight the importance of managing other

knowledge in the context of role performance. Also, while social skills are viewed as important by participants at all stages, there is a marked difference in emphasis, with higher levels of competence and particular emphasis on strategic skills required at more advanced experiential stages. Finally, more advanced practitioners place strong significance on informal assessment and learning mechanisms, rather than on the more formal mechanisms which are valued at earlier experiential stages.

## 6.5 CONCLUSION

This chapter analysed the findings presented in Chapter Five. Using a phenomenographic approach, the analysis examines the commonalities and the differences within three distinct sets of lifeworlds which emerged from the findings; practice v non-practice, gender and varying experiential stages. This analysis suggests that while there are some commonalities, there are also significant differences with regard to perceptions and experiences pertaining to the professional competence phenomenon.

With regard to practice v non-practice lifeworlds, the over-riding difference in perceptions is typified by a participant quote suggesting that participants in practice are ‘more professional than accountant’ (*Mary - P*), which incorporates a sense of professional identity, commitment and responsibility. Meanwhile participants in non-practice appear to perceive themselves as more accountant than professional and do not demonstrate a similar sense of identity with or commitment to the profession. Indeed, for some, there is a sense of disengagement with the profession and the CAI professional body. However, these participants continue to retain their professional association to capitalise on the opportunities it presents. Also, participants in practice have a stronger technical focus consistent with their advisory role, while participants in non-practice emphasise their ‘business’ role where they see it as very important to ‘take the finance out of finance’. Finally, participants in practice place more reliance on formal indicators of assessment while those in non-practice rely to some extent on less formal indicators.

With regard to gender lifeworlds, the over-riding difference in perceptions between female and male participants may be summarised by the sense of pride, professional identity and commitment largely felt by female participants. This brings a sense of responsibility to

perform and conduct themselves in line with a high professional standard. Male participants do not express such sentiments and, similar to the above non-practice lifeworld, appear to continue their professional association predominantly to capitalise on professional opportunities. Also, females appear to attach value to personal competence while males do not. Finally, females value the clarity attaching to formal assessment mechanisms while males place strong significance on informal feedback mechanisms and on learning through engaging with their professional networks, rather than on more formal mechanisms.

With regard to experiential stages, those at early stages perceive the professional designation merely as 'the qualification' while for those at more advanced stages, it encompasses a strong sense of responsibility. Also, those at early stages perceive competence as binary while participants at more advanced stages regard competence as a hierarchical continuum. All participants assert the importance of personal competence but those at early stages discuss 'attitude' while more advanced participants emphasise being 'independent-minded'. While all participants assert the importance of technical knowledge, those at more advanced stages stress application rather than a general technical ability and also highlight the importance of managing other knowledge aspects. There is a similar difference in emphasis with regard to social competence, with advanced levels of relevant competence and emphasis on strategic skills required at more advanced experiential stages. Finally, there is an increased emphasis on informal assessment and learning mechanisms at more advanced stages.

Chapter Seven interprets these findings and establishes the 'essence' of the professional competence phenomenon and the resultant 'categories of description'.

## **CHAPTER SEVEN**

### **CATEGORIES OF DESCRIPTION**



## **7.1 INTRODUCTION**

The findings from the study have been presented in Chapter Five and an analysis of those findings using the phenomenographic approach, incorporating an examination of common and distinct lifeworlds, has been described in Chapter Six.

The final stage of analysis and the result of phenomenographic research is to identify the ‘essence’ of the phenomenon and the categories of description which form the ‘outcome space’ of the phenomenon under investigation. The phenomenon under investigation is ‘professional competence’ and the identification of ‘categories of description’ enables an understanding of its ‘experienced meaning’ (Svensson 1997 p169) for participants.

These categories of description are typically logically related to each other, and form hierarchies in relation to given criteria. Categories of description are thus characterised in terms of

- a variation in how a phenomenon is experienced
- the logical relations between the categories and
- a hierarchy within the categories (Lucas 1998).

The traditional frame of reference for analysis of phenomenographic data within categories of description also refers to texture (what) and structure (how) i.e. conceptions are assumed to have both meaning, a ‘what’ attribute, and structure, a ‘how’ attribute (Lucas 1998). The categories of descriptions resulting from this study are now established.

## **7.2 CATEGORIES OF DESCRIPTION**

The ‘essence’ and categories of description should enable a means of understanding the underlying phenomenon i.e. in this study, the phenomenon of professional competence. While there is potential to examine all three sets of lifeworlds in more detail with regard to generating the ‘essence’ and categories of description, a further re-examination of participant interviews placed increased emphasis on quotes from two participants, Adrian (P) and Joan (P), which suggest that professional competence means different things at different experiential stages.

They assert

‘professional competence...it’s different things at different stages of your career’  
(*Adrian - P*)

‘[I] mightn’t have always seen it like that, I’d say as a young one, I’d have seen it differently’ (*Joan - P*).

Therefore the focus of the ‘essence’ and the resulting categories of description is on the third set of distinct worlds pertaining to experiential stages. This is considered a useful basis for categorisation as all practitioners have the capacity to experience all aspects. (This is not the case with regard to the first two sets of lifeworlds; i.e. all practitioners cannot experience meaning from the perspective of both practice and non-practice nor from the perspective of female and male).

The essence and categories of description with regard to the professional competence phenomenon are thus based on participants’ varying perceptions and experiences with regard to professional competence and the maintenance and development thereof with reference to experiential stages. The analysis of experiential stages in Chapter Six (ref section 6.4) incorporates only the extremes of the competence continuum. However, a more detailed examination of participant interviews with regard to experiential stage highlighted that there are distinct stages between the two continuum extremes. Also, while actual career progression can vary hugely, there is some consensus with regard to stages traversed before accounting practitioners reach more ‘expert’ competence levels,

‘I think you sort of have to go through all those stages and you think “yeah, I see the other side of the fence” ’ (*Adrian - P*).

The interview data and the findings and analysis in Chapters Five and Six were more closely examined and after much consideration it was clear that four overall distinct stages emerged from the participants’ interviews. These comprise the trainee accountant, the newly qualified accountant, the established accountant who has yet to attain optimum career status, and the highly experienced accountant who has attained optimum or almost optimum status.

Prior research has also examined similar experiential stages and contexts within professions (Benner 1984; IFAC 2002). It was thus considered appropriate to use the naming conventions developed within previous research to examine the four highlighted stages. Thus, the four stages examined are hereafter referred to as novice - the trainee accountant; competent - the newly qualified accountant; proficient - the established accountant who has yet to attain

optimum career status; and expert - the highly experienced accountant who has attained optimum or almost optimum status.<sup>4</sup> While the novice stage is a pre-qualification stage, and the focus of this study is on professional competence and continuing professional development, it is nonetheless important to include this stage as it is the foundation of participants' understandings and practices.

A more detailed examination was then carried out with regard to each of the four highlighted stages. For each stage, the distinct foci of the experiential stage, the professional competence required and the manner in which participants maintain and develop their professional competence was examined. 'Categories of description' were then generated: these identify 'what' competences are required and 'how' they maintain and develop competence at each experiential stage i.e. the 'meaning' and the 'structure' with regard to the professional competence phenomenon. The three aspects which effectively comprise the study's categories of description are now detailed: experiential stage foci, 'what' competences are required and 'how' these competences are developed and maintained.

## **7.3 EXPERIENTIAL STAGES**

The four distinct experiential stages which emerged from the participants interviews - novice, competence, proficient and expert - are now described. It is anticipated that these descriptions will provide contextual understanding pertaining to the 'what' (professional competence) and the 'how' (the means of maintaining and developing professional competence) at distinct experiential stages.

### **7.3.1 Novice**

All novices complete a structured 'apprenticeship' training in a CAI-affiliated professional practice firm and are required to pass a suite of formal CAI examinations prior to admission as full members of the profession. This novice stage is thus a 'routine' starting point (*Joan - P*).

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<sup>4</sup> Note: prior research incorporated a fifth stage, 'advanced beginner'. However, for the purposes of the current study, the trainee accountant is broadly equivalent to the combined 'novice' and 'advanced beginner' stages outlined in prior studies.

The time spent ‘training’ within professional practice ranges from three years upwards, depending on whether novices undertake a direct training route with professional firms at the outset or whether they undertake study at third level educational institutions prior to joining professional firms. Almost all participants in this study had already completed some third level education and achieved an undergraduate degree; indeed some participants also achieved a postgraduate qualification. Most participants who completed a university degree did so in the general areas of business and accounting, with the exception of Delia (P), Sofia (P), Maura (P) and Adam (P) who studied subject matter unrelated to business and accounting. However, some participants did not complete an undergraduate degree: Jack (P), Joan (P), Adrian (P) and Colin (P) commenced their training immediately upon completing second level education.

Participants describe an infrastructure within training practices which facilitates a training pathway from entry stage to the point of completion of final examinations and admission into the profession. The ‘US model’ (*Joan - P*) is evident in most professional firms where participants typically train within either the audit or taxation departments and within a specialism area, e.g. financial services, manufacturing, retail (there may be more training options in larger firms or less in smaller firms). Such specialism is ‘from day one’ with the objective of enabling ‘people to be a little bit more knowledgeable in their area and therefore more competent’ (*Delia - P*) within their specialism. In smaller training firms, participants report a more general training pathway where structures

‘are a lot flatter, you don’t have the layers...work is diverse...you get to see the file from beginning to end in every job’ (*Paul - P*).

At inception of this stage however, practitioners have no practical experience or contexts on which they can draw to aid their work: they are effectively ‘role takers’ (*Denis - I*) in that they are wholly directed in their work. The novice period comprises three distinct stages; junior, semi-senior and senior. The ‘junior’ stage defines the first year of training, whereby participants learn how to ‘fit’ into the accounting firm and to complete relatively straightforward, low-risk and somewhat routine client-related tasks, while being extensively supervised and directed by more senior personnel. The ‘semi-senior’ stage, which defines the second year of training, is a slight progression and enables participants to have some element of autonomy over their work but with strong levels of oversight by more senior personnel. The ‘senior’ stage, representing the third year of training, allows further progression: greater

self-direction; increased visibility and contact with external clientele; and some oversight of more junior team members. However, there is also a supervisory aspect by more senior personnel, such as practice managers and partners.

### **7.3.2 Competent**

Once admitted as full members into CAI, practitioners are no longer part of a formal training regime. They are however required to maintain appropriate CPD.

Practitioners now have the opportunity to plan and differentiate their own career pathways. Two main career pathways emerge post-qualification: continuing to work within accounting practice and transition to working outside of accounting practice. Given the pyramid structure that operates within professional accounting firms, most practitioners depart the firm within which they complete their formal training and seek opportunity elsewhere: the predominant ambition at this point is to gain experience in a selected specialism and/or sector.

Within accounting practice, this stage is relatively well-defined in terms of promotion pathway and practitioners typically progress to assistant manager and manager roles within a short period of time, with responsibility as team leaders and some early front-line responsibility to external clients within their selected specialism e.g. assurance services, taxation, business advisory services.

Outside of accounting practice, this stage is less defined and practitioners select industry sectors and specific roles within which they wish to gain additional experience. Participants recount movement of roles and/or employers approximately every 18 months-2 years during their initial post-qualification years and report that the

‘change from practice to industry is enormous. It’s enormous in lots of different ways and it takes a long while to get used to’ (*Maura - I*).

Roles comprise team lead or junior manager roles, incorporating varied experiences and often several role changes: roles here typically include ‘accountant’ roles which incorporate financial accountant, management accountant, treasury accountant or group accountant roles; ‘project management’ roles which incorporate a variety of aspects such as systems implementation and due diligence; and internal audit roles.

Participants' accounts suggest substantial involvement 'in' actual work tasks. Their accounts also suggest an overall sense of growth in terms of responsibility and confidence. Practitioners now have varied experiences on which they can draw to aid their workplace performance, facilitating a move from dependency towards interdependency as participants become less reliant on others for detailed guidance and direction. Their own sense of competence that 'I' have ability to deal with issues encountered develops. Practitioners can now work autonomously to some extent and can also organise and supervise the work of others.

### 7.3.1 Proficient

Practitioners have now progressed to relatively senior levels within their selected pathways and tend to remain in these roles for more lengthy periods of time. Participants' accounts suggest that a period of five years or more is typical in such roles but that this time period may last much longer. They typically fulfil lead and 'front-line' roles within teams in their organisations (*Mary - P*). In accounting practice, typical proficient practitioner roles comprise 'lead' and higher 'profile' roles such as senior manager/junior partner roles which are part of a well-defined career trajectory (*Joan - P*). Outside of accounting practice, proficiency levels are represented by progression either to lead roles within the finance function, such as financial controller or senior financial analyst roles, or to broader business managerial roles (*Maura - I*). However, participants agree that it not feasible to take a lead role in all aspects of a job at all times: for example, Mary's (P) firm provides for junior partners to take either a primary role or a secondary role with regard to various matters. This provides further opportunities for examining differing approaches and is also a useful learning tool.

Participants' roles now typically comprise less emphasis vis-a-vis detailed aspects and increased emphasis 'on' overview and supervision of tasks (*Adrian - P*). This is considered somewhat of a natural progression: in terms of the actual work, participants stress that the focus is no longer 'in' the minutiae of the work to hand but moreso 'on' the overall aspects that are relevant to them. In accounting practice, this incorporates

'probably a bit more working on the business rather than in the middle of doing jobs, more and more is probably where you are meeting clients towards the end to review the job and finalise it out...rather than actually rolling your sleeves up and doing all the work...I suppose that's probably what you try to move towards...you work yourself out of a job' (*Adrian - P*).

Outside of accounting practice, this incorporates a wide variety of pertinent areas including

‘basic book keeping...company law...accounting and reporting standards, management and cost accounting...the technical things of finance...risk management...corporate governance...business management’ (*Maura - I*).

Participants are mindful that there is increasing visibility, ‘you’re presenting yourself as the accountant’ (*Adam - P*) and a certain level of stakeholder expectation. These bring a certain level of conscious responsibility and pressure to demonstrate competent performance. Practitioners no longer require significant supervision but instead consult with colleagues as they encounter new situations and circumstances. They also direct the work of many others and maintain a responsibility for developing others. This stage ultimately incorporates a sense of responsibility and accountability, and participants assert that they take lead roles on much of their work and are essentially the ‘responsible person’ (*Adam - P*),

‘having the buck stop at your desk is a big responsibility, it’s a big difference to how you approach your job...everything...that is a huge thing...you know no matter what problem...you have to sort it...basically the buck stops with you’ (*Jane - P*).

Practitioners now have a large range of experiences on which to draw to better understand the practical demands and challenges of their role and can respond in a more confident, ‘rounded’ and ‘balanced’ manner to issues encountered (*Denis - I*), as they become ‘more experienced’ (*Joan - P*). They can more readily evaluate a situation and focus on the more relevant aspects rather than having to analyse all aspects of the situation, and consider the longer term, rather than merely the immediate, consequences,

‘you see such a broad range...you feel you can apply some of the issues from whatever it might be’ (*Adrian - P*).

Participants acknowledge that proficient practitioners cannot know everything or provide all answers at all times but yet are well placed to stand back and assess the ‘real’ contribution that can ultimately be worked through (*Joan - P*). This incorporates additional responsibilities over and above what was required at earlier experiential stages; being the ‘sense’ check (*Paul - P*), ‘making judgement calls’ (*Mary - P*), making ‘sure you’re professionally covered’ (*Mary - P*) and ensuring that all aspects have been considered,

‘standing back and saying well that’s what we were trying to do, is there anything else going on around it that I need to take into account, how does that fit in...have we answered the question, can we give them what they want and if we can’t, have we managed how we tell them we can’t deliver, explain what it is that we can or cannot do...so I think it has moved...competence is actually involved by taking what everybody else has done and being able to say before advice actually goes out the door this does or doesn’t look right’ (*Joan - P*).

Competence is thus more focused on what a team can do rather than what an individual can do i.e. it moves more towards a 'we' consideration. Participants agree that one person or even a team of people cannot know and do everything and assert that a clarification and acknowledgment of what individuals and teams know or can do is important. Practitioners therefore need to possess a high level of awareness with regard to their own and relevant subordinates' knowledge, skills and competences, and

'within those limitations being sure that you can do the job...to the best of your ability' (*Adrian - P*).

Proficient practitioners must therefore ensure that all team members are 'up to speed and know what they should be doing' (*Adrian - P*). Mary's (P) sporting analogy, suggesting that different people wear 'different jerseys', emphasises this perspective,

'you're not going to be playing all positions. You are only playing in one position really to get the maximum benefit' (*Mary - P*).

### **7.3.1 Expert**

Expert practitioners have typically advanced to senior and influential level positions, whereby they play key roles with broad latitude in shaping the future of their organisations. Experts' roles demonstrate that they have attained advanced career status. In accounting practice, expert practitioners fulfil senior partnership roles: key responsibilities include maintenance of overall client relationship responsibilities; development of the firm; and leading in terms of personnel management within their area in the firm (*Joan - P*). Outside of accounting practice, expert practitioners lead significant functions within their organisations; for example finance director, chief finance officer, head of function department. Key responsibilities include leadership of the overall finance function; leading the relationship with external auditors and other professional advisors; liaison with the board of directors; liaison with equity and debt providers; and oversight of the financial aspects of operational decisions (*Maura - I*).

Expert practitioners therefore have substantial responsibility and significant autonomy over both their own work and that of a significant number of others. They are mindful that they must ensure that both they and all others within their remit are appropriately competent. They have a sense of confidence and a self-efficacy that they can deal with whatever issues they encounter 'you've got to come up with a solution...to see it through' (*Paul - P*).



This is not always a straightforward aspect as in many instances there is no ‘pre-chartered’ territory. Further, expert practitioners typically have to carve out their own pathways,

‘you’re really on your own to a large degree...the biggest challenge in my role is to try to figure out what the hell should I be doing and how should I be doing it...you don’t have a peer’ (*Alex - nfp*).

Accordingly, focus on overview matters become more significant at this point,

‘understanding what it takes to drive the business, be it making relationships with clients, how to manage staff...and regulating to an extent’ (*Joan - P*).

Matters of strategic importance also become very significant,

‘it’s very challenging from a strategic perspective...you’ve got to look beyond even your people, you’ve got to look beyond the issues of the day, to where we are going to be in a business in 5 years’ time’ (*Denis - I*).

The focus pertaining to issues encountered is on the overall strategic direction of the entity, rather than on pure accounting aspects, and the timeline is extended to incorporate long-range perspectives. This encompasses focus with regard to anticipating future issues which may impact on the organisation and implementing systems to contend with such issues.

The above descriptions with regard to experiential progression highlight that there are differing emphases or foci at different experiential stages. Participants assert that it is vital to develop relevant aspects before further progression can take place. The following examines significant competence aspects at each experiential stage.

## **7.4 ‘WHAT’ PROFESSIONAL COMPETENCE IS REQUIRED**

An indepth examination of competence aspects participants perceive as important highlights similar overall categories with regard to personal, knowledge and social competences. However, there is strong differentiation within each of these categories at each distinct experiential stage. While some competences emerged from participants’ accounts as ‘inherent’ or innate’ (*Susan - I*), others must be ‘acquired’ (*Denis - I*). Some of the required competences may be developed during the initial pre-qualification novice stage and many others may be developed thereafter. These competences are now described in greater detail.

### 7.4.1 Novice

Novices must demonstrate some professional competence before they are admitted into CAI.

The following details the emergent themes from participants' interviews.

#### *Personal competence*

Participants agree that it is important that novices have appropriate 'personal' competence (*Joan - I*). These are inherent personal qualities and cannot be 'acquired' (*Denis - I*). Therefore, while many aspects of competence can be addressed during the initial training period, such 'personal competences' cannot and are distinct from the training infrastructure,

'after that you can work around everything else...You can work with the lack of organisation, and everything else is just a minor exasperation. Because once they get the other stuff right...the structure around the place here will take them through the various stages' (*Joan - P*).

Personal competences which are important at novice stage encompass 'motivation' and 'attitude' (*Laura - P*).

#### *Knowledge competence*

Participants also assert a focus on knowledge aspects which are largely centred on technical accounting knowledge and techniques, as prescribed by the CAI. These must be 'learned' prior to admittance into CAI. The main content areas include financial accounting and reporting, management accounting, finance and financial management, taxation, audit and assurance and business laws and regulations (*Colin - P*). The consensus perception at this point is that becoming an accountant equates to achieving a 'technical bedrock' (*Robert - I*) such that practitioners 'do not pass go' (*Robert - I*) until they achieve this. All focus is on 'knowledge' and 'technique' and achieving success predominantly emphasises technical aspects. There is limited scope for differentiation and all participants highlight major focus on the assessable syllabus.

Most of the knowledge is thus 'abstract' in that it is acquired for educational and qualification purposes than for 'real-life' application to particular contexts,

'go off to the institute on a Thursday or a Saturday morning...that's for the exams...now I'm in work' (*Adrian - P*).

### ***Social competence***

It is also important that trainees learn the ‘business’ of accounting and how to conduct themselves appropriately (*Laura - P*). This more social competence centres around novices’ understanding regarding performance and behaviour within the training firm and indeed within the profession. It incorporates an approach to work tasks and to dealing with both external clients and personnel within the training firm. It comprises

‘the way you conduct yourself, the way you treat people, the courtesy, the way you operate business’ (*Mary - P*)

‘almost a philosophy about how you do it...and what’s right in particular circumstances’ (*Joan - P*).

### **7.4.2 Competent**

All qualified accountants must maintain and further develop professional competence. There is now scope for practitioners to ‘create’ their own pathways: ‘professional competence’ is not prescriptive in the manner in which it was prior to qualification; practitioners are not constrained by the pressure to attend formal educational offerings; and there is no upcoming formal assessment of professional competence. Practitioners are however required to maintain mandatory CPD requirements. However, the selection of *what* to learn is very much an individual one made on the basis of current work, anticipated future work and anticipated future career pathway, such that it can facilitate practitioners to achieve

‘one step up from where you are today... something...you might want to use at some point’ (*Robert - I*).

The following aspects emerged from participants’ accounts.

### ***Personal competence***

Participants again discuss the importance of personal competence. Here however, it is more in the context of ‘drive’, ‘motivation’, (*Susan - I*) and ‘integrity’ (*Delia - I*). These are largely referred to in the context of practitioners having the integrity to be motivated to ensure that they are ‘up the curve’ with regard to relevant competence (*Delia - P*).

### ***Knowledge competence***

There is continued emphasis on technical accounting knowledge as practitioners gravitate from abstract learning of technical accounting aspects and towards the application of technical accounting knowledge to actual work contexts. It's about

‘about technically understanding what you are doing, beginning to see that as part of a bigger plot’ (*Joan - P*).

As previously highlighted (ref Chapter 5.4.2), there is generally a more marked emphasis on technical aspects within practice roles while an overall wider set of factors becomes more important in terms of the day-to-day work in non-practice roles,

‘internal performance measures, external performance measurement, tax compliance...legals, the auditors...a broad remit’ (*Robert - I*).

In such non-practice roles, emphasis may vary at any point on time, depending on the operations of the employer entity and the environment within which they operate,

‘your organisation changes all the time...the method of reporting and where costs lie and where the profit report...there's a new boss in charge and then everyone is doing the opposite of what used to be done. So certainly if you work in the multinational world, you've no choice but to get involved, because otherwise you just basically wouldn't be able to respond to requests. You know when they ask you, you learn new words, new language, new lingo and if you don't know what the words are, you could be pretty soon isolated’ (*Adam - I*).

In addition, a ‘good knowledge of the business’ (*Gavin - I*) of the employing organisation and/or clients’ organisations is critical in terms of being able to appropriately execute roles.

### ***Social competence***

Participants assert that people skills and communication skills are two key aspects of social competence for competent practitioners.

In accounting practice, competent practitioners typically supervise teams comprising more junior staff and are also involved with early-phase client management. Practitioners must thus take care to ensure that all members within their teams are fully aware of their roles and responsibilities and are competent to carry out allocated tasks. Practitioners must also provide appropriate feedback on performance, as well communicating at some level with external clients.

Outside of accounting practice, effective ‘people skills’ are required so that accountants can understand and deal with the perspectives and agendas of a wide set of participants, while working within finance teams and/or multi-disciplinary teams. Here, the most important aspect of communication cited is the ability to ‘take the finance out of finance’ (*Robert*) and to communicate the financial

‘facts of life...in terms of the reality of performance of the business and what that means in a non-technical, non-jargoned way’ (*Robert - I*).

The focus of communication at this competent stage is thus ‘informing’ (*Robert - I*).

### **7.4.3 Proficient**

Proficient practitioners must continue to fulfil mandatory CPD requirements. They have not yet attained optimum experiential or career stage and wish to maintain ‘currency’ in the workplace (*Robert - I*) and ‘sharpen’ performance (*Adrian - P*). They are also concerned with enabling further career progression.

The following aspects emerged from participants’ accounts with regard to ‘what’ competence components are important at this experiential stage.

#### ***Personal competence***

The personal competences discussed pertinent to proficient practitioners concern ‘independence of thought and judgement’ (*Mary - P*) with regard to forming objective judgements and making decisions, such that practitioners can be

‘independent of the politics...having an awareness of when your judgement is being influenced by your own emotions or feelings...being able to separate the emotional content from the factual and business content’ (*Maura - I*).

#### ***Knowledge competence***

Both technical accounting and a wide variety of other knowledge aspects continue to have relevance. Participants acknowledge the impracticability and impossibility of amassing further vast amounts of broad technical knowledge. Instead, only technical knowledge and techniques which are relevant to the current role and context are kept to the fore,

‘you just need to keep sharp in the technical areas that you have to use day to day’ (*Adrian - P*).

There is however acknowledgement that at times, more in-depth technical knowledge may also be necessary and warrants ‘the occasional indulgence into the small picture’ (*Joan - P*).

Some of the subject matter of the non-accounting knowledge aspects may not readily present itself as relevant competence but if it is considered to be anything that better enables practitioners to do their job, participants consider it relevant. Dawn’s (I) example of ‘googling all about...the sweat glands’ exemplifies such knowledge. Knowledge of the wider business context is also pertinent here and participants assert a need ‘to be very au-fait with what’s happening in the world’ (*Mary - P*). However, participants acknowledge that the breadth of such knowledge is vast and that it is difficult to maintain abreast of all aspects,

‘you’re supposed to know about what’s going on in the industry, commercially and technically. That’s pretty damn hard’ (*Dawn - I*).

### ***Social competence***

People skills, communication skills and strategic skills are cited as important for proficient practitioners. With regard to people skills, the complex matter of building relationships with both inhouse and external stakeholders is very important, However, this is considered particularly relevant within practice with regard to client management (*Jane - P, Adam - P*),

‘the people side of things are complicated...try to figure out what makes them tick...you kind of have to figure out quickly what they need, what kind of service they need’ (*Jane - P*),

in order that appropriate levels of trust and communication can result. Participants are also mindful of the need to continue to manage their teams and that they have some responsibility to develop the competences of their teams. Participants thus assert a more heightened awareness and a sense of pressure to ‘deal’ with ‘people’ issues, ‘there’s more pressure on you the higher you go’ (*Dawn - I*). This frequently necessitates the provision of feedback to junior staff, dealing with underperformers and taking hard decisions with regard to their involvement in various aspects of work. In addition,

‘it’s probably getting the team to go the extra mile and say have we covered off what we really need to cover off here’ (*Joan - P*).

While in practice roles, there is some understanding of the ‘people’ perspective and individual agendas, this is more complex in non-practice role: proficient practitioners spend significant amounts of time working in multi-disciplinary teams and managing different

perspectives, agendas, understandings and skills sets. This also requires a need to engage with 'office politics', 'people can isolate themselves hugely by not playing the politics' (*Dawn - I*).

With regard to communication skills, participants are mindful that accounting and financial matters can sometimes be viewed as quite threatening (*Robert - I*, *Adam - P*). In fact, *Adam (P)* asserts that the competence to communicate is as important as technical or personal competences. In accounting practice, communication and related negotiation skills are very important in the context of both staff relationships whereby supervision, promotions and expectations must be managed, and in the context of client relationships, whereby parameters for work effort and fees with clients must be negotiated. Practitioners must be trusted by those that enlist their services and must communicate technical matters in such a manner as to translate the impact of transactions and events in a meaningful way, and do so in a positive manner such that clients can be motivated to act appropriately, rather than be 'paralysed with fear' (*Adam - P*). Outside of accounting practice, much of the communication requirement is to provide management with information that will aid their decision-making and a key challenge remains to 'take the finance out of finance' (*Robert - I*),

'as you move up the career, you need an ability to speak to everybody...and that's a huge challenge...it doesn't mean that you are just good with people, you have an ability to influence people, and an ability to make them understand for themselves' (*Robert - I*).

The focus of communication at proficient practitioner stage is thus 'influencing' (*Robert - I*).

With regard to strategic skills, focus is 'on' overview of tasks, whereby practitioners must

'understand what's going on, without necessarily understanding every detail, trying to get things right in the proper context of understanding that's how things should work' (*Joan - P*).

The need for development of a strategic focus is very notable at this career stage,

'it's all strategy...in fact you know you have to think about it' (*Mary - P*).

Participants stress the importance of being mindful of the 'bigger picture' (*Denis - I*) and having some sight of where they personally want to be in the future and what the implications/consequences of actions and behaviours are both for self and the work context. They acknowledge that while they can become very immersed in dealing with 'the issues of the day' (*Denis - I*), they also have to be mindful to look beyond these in a bid to envisage what future issues might be; how current decisions might impact on these so that a

rounded/balanced view is achieved; and that any advice or opinions provided can be thorough, robust, objective and complete. In addition, participants also note the importance of not always seeking 'the' solution to issues, given that issues may be multi-faceted, and that multiple aspects of the business and environment, and related implications and consequences, may also need to be considered (Denis - I, Maura - I).

#### **7.4.4 Expert**

There is consensus among participants at advanced experiential stages that there are no prescriptive elements pertaining to *what* expert practitioners must know or do. Nevertheless, some common elements emerged from participants' accounts.

##### ***Personal competence***

Similar to proficient practitioner stage, the personal competences reported by participants with regard to expert practitioner status concern 'independence' (Mary - P). The more personal and subjective 'soft' aspect of such competence is stressed,

'I suppose that independence of thought...the whole soft side of it in terms of...mode of operation...an independently minded person...that is very vital I think' (Mary - P).

##### ***Knowledge competence***

While those in senior roles may place reliance with regard to technical competence on other personnel within the organisation, senior level responsibilities nevertheless incorporate leading functions and financial reporting responsibilities within the organisation; thus those at senior levels must stay abreast of relevant promulgations regarding technical issues and also with regard to wider business issues. Such knowledge competence is largely influenced by what is happening in the organisation, both currently and extrapolated into the future (Maura - I, Joan - P, Adrian - P).

This may encompass many and varied elements,

'getting to grips with your industry, getting to grips with your competitors, getting to grips with technology and how you position yourself and what the operating model should be' (Denis - I).



### *Social competence*

A 'strategic focus' is also necessary in order to better drive the organisation. The concept of 'change management' and all its related issues is discussed by a number of participants within this overall context,

'dealing with unions, negotiating, flexibility, work practices and change management' (Adam - I).

People skills are also deemed important at expert stage. Practitioners must manage appropriate co-operative working relationships both within the organisation and also with external stakeholders. Internal stakeholders typically include subordinate personnel, line management, function management and those charged with governance. In accounting practice, external stakeholders include practice clients and CAI (Mary - P, Joan - P). Outside of accounting practice, external stakeholders include trading partners, industry analysts, current and potential future investors, trade unions and professional advisors (Maura - I). Communication skills are also important. The overall focus is to 'compel' (Robert - I) the wide set of vested stakeholders, particularly in light of overall 'change' management.

Participants' accounts highlight that while it is apparent that similar competences are evident at various experiential stages i.e. personal competence, knowledge competence and social competence, distinct differences of emphases and depth of competence are required with experiential progression. A closer examination of 'how' these competences are developed and maintained at each experiential stage is now described.

## **7.5 'HOW' PROFESSIONAL COMPETENCE IS DEVELOPED**

There is significant change in the manner in which professional competence is developed and maintained from the point of entry to CAI and the point at which 'expert' practitioner status is attained.

The extent of this change is described by Denis (I),

'if you go back X years you know when you are fresh-faced and early-to-mid-twenties, you haven't a notion as to what that means; in fact, it doesn't cross your mind. Your idea of development is getting through the next set of exams or...it's very much focused on tomorrow or the next day' (Denis - I).

The development of certain competence aspects are achieved by a ‘building block’ approach (*Joan - P*) while other elements are developed in a more ‘holistic’ manner (*Denis - I*). Notably, the actual work context is hugely relevant. The following examines in detail ‘how’ participants achieve professional competence.

### **7.5.1 Novice**

The predominant focus at novice stage is to develop a recognised skills set and to ensure admission to CAI. Competence development takes place via dedicated formal learning and in workplace settings.

#### ***Formal learning***

Technical competence is initiated within formal settings in which novices are required to participate, and focuses around what can be taught. Such knowledge is prescriptive in that it is expressly defined by CAI, with little scope for individual differentiation. A significant amount of independent learning is also required. Technical competence is then assessed by formal examinations and participants must achieve a minimum standard in order to ‘pass’ (*Laura - P*) and be admitted into CAI. All participants regard the formal examination process as ‘a hurdle to be gotten over’ (*Maura - I*). Participants suggest that knowledge developed in this manner is akin to a ‘product’ which can be amassed in great quantities via a ‘building block’ approach (*Joan - P*) and ‘stored’ away for subsequent use,

‘it’s acquiring knowledge and skills, not just knowledge, but I suppose techniques and processes that you can apply then to your work’ (*Siobhan - I*).

Learning, and by association development of professional competence, occur as novices seek to understand knowledge and techniques and apply them in a simulated context, typically via assignments and examinations. There is generally a ‘right answer’ to problems encountered and this answer can be generated through the application of appropriate discipline-based knowledge and techniques. Technical knowledge is generally perceived as distinct from the ‘real’ world and application of things learnt is not yet a ‘routine’ part of work roles (*Adrian - P*). Novices however become so versed in these sets of knowledge and techniques that they are highly rated vis-a-vis ‘technical’ competence. In fact, Colin (P) suggests that novices are effectively educated ‘as technicians’.

### ***Informal learning***

Social competence development takes place within the CAI-affiliated professional training firms. Central to this is learning ‘how to’ be professional (*Joan - P*), how to behave and how to conduct interactions in a professional manner,

‘certain skills and approaches that are kind of relevant in any role...I think the most thing I learned in XXX was professionalism’ (*Alex - nfp*).

There are no formal sessions pertaining to these competences; they effectively happen ‘on the job...you just learnt’ (*Alex - nfp*). Novices work in teams and are typically exposed to a variety of personalities and ‘ways of doing’ (*Joan - P*). This exposure provides a host of learning opportunities and novices learn almost ‘by osmosis’ (*Mary - P*), and develop competence in an almost unconscious manner. Novices are wholly directed at the outset of their training but oversee and help train newer novices by the end of their training period.

Such social competences are generally assessed to some extent within the training firms. Formal feedback is typically completed at the end of each client assignment and trainees are assessed under a number of different criteria, almost ‘like a school report’ (*Sofia - P*). Such criteria include organisational skills, client skills, people skills, communication skills and leadership skills. It is then formally indicated to trainees if improvements are warranted in certain areas, together with recommendations as to how such improvements might be effected e.g. formal course attendance; working on specific assignments; increased awareness of relevant aspects; and taking more care when completing tasks (*Sofia - P*).

### **7.5.2 Competent**

Competence development at ‘competent’ practitioner stage takes place within both formal and informal settings.

### ***Formal learning***

Post qualification, some learning continues to take place in a formal environment. Participants highlight that as newly-qualified accountants, they participate in a significant level of broad technical and non-technical formal offerings. They do so largely to facilitate a broad level of exposure and to ensure that their knowledge can be applied to practical contexts.

While formal offerings are generally selected on the basis of relevance,

‘driven by the job... what was happening at the time economically’ (*Adam - P*),

there is also a realisation that ‘all of that stuff eventually opens your mind’ (*Mary - P*).

### ***Informal learning***

While some elements can indeed be learned in a formal setting, many others cannot, and there is a marked emphasis on informal or non-formal learning post-qualification which take place outside dedicated formal learning environments. Participants assert that ‘competent’ practitioners need to be open to learning informally in their workplace,

‘need to be able to get out there...to walk the factory floors’ (*Colin - P*),

and acknowledge that any ‘learning’ from formal offerings must be applied to the workplace,

‘until you actually try and apply things, you don’t really know... for me that’s what genuine competence is, you have the technical training plus you are actually able to do it’ (*Joan - P*).

Participants are also mindful that other aspects which need to be developed cannot as such be ‘learned’ in more formal contexts, ‘you don’t learn political correctness in an academic environment, when to say things, when to not say things’ (*Dawn - I*). Such ‘on the job’ learning happens in a variety of ways at this still-early experiential stage. Participants assert that competent practitioners ‘muddle’ through a lot of their learning by just ‘doing’ (*Mary - P*), and by getting ‘on with the job’ (*Denis - I*),

‘you just learn by trial and error and you get kicked in the teeth’ (*Alex - nfp*).

‘you rely on your intuition and your common sense’ (*Dawn - I*).

They also learn from others, by observing others, by watching ‘good’ people and by inquiring of others about how they operate and the choices and decisions that they have made,

‘working with different people and talking to different people and seeing the other peoples’ work’ (*Alex - nfp*)

‘a lot of it is looking at really good people...ask those people how... reflecting on that, moving on that, gaining experience in that area’ (*Robert - I*).

Questions by peers and superiors such as

‘Where are you going next?’ ‘What are you doing?’ ‘Are you done on this thing?’ (*Mary - P*)

are also useful in terms of competent practitioners consciously considering their work.

Some participants highlight that some learning activity is also based around accumulation and recall of a relevant technical knowledge base which they compile in a manner that is meaningful and relevant for them,

‘keep the literature and the books, and you build up a reference library for yourself, you’d know what was in everything’ (*Jane - P*).

### 7.5.3 Proficient

The overriding focus at ‘proficient’ practitioner stage is to further develop selected career pathways and to ‘sharpen’ performance in ‘lead’ roles (*Adrian - P*). Participants agree that ‘development and ongoing development is very important’ (*Denis - I*) and both formal learning and informal learning are widely discussed.

#### *Formal learning*

Proficient practitioners continue to avail of formal offerings organised by the CAI, but largely in the context of more technical aspects,

‘[formal] CPD can probably help with a bit of focussing...I think of it as more of a technical thing as opposed to development of the personal side, the soft side...I see it as much more old-fashioned kind of 3-hours type of approach’ (*Joan - P*).

Some participants assert however that formal sessions can also be helpful in terms of the more social competences e.g. presentation skills and negotiation skills. Participants are realistic in terms of what they expect to gain from such formal offerings and are very much of the view that competence is a cumulative entity,

‘it’s all a little bit gradual...even if I just get one or two things...it’s been worthwhile’ (*Alex - nfp*).

However, participation in formal CPD activities is of lesser significance than at the earlier ‘competent’ stage. It is generally not of ‘absolute’ priority and is secondary to work schedules, ‘it’s when I have time I do it’ (*Adam - P*). Participants are also mindful of selecting relevant offerings which actually benefit their practice,

‘getting the right one is even more important at that sort of level because you’re investing your time, energy at that level’ (*Robert - I*).

Proficient practitioners are also more discerning with regard to what they seek from formal technical offerings and are more focused on ‘getting interpretations’ (*Joan - P*) and seeking to hear what these guys are saying’ (*Jane - P*), rather than ‘the broad brush’ (*Susan - I*).

They are also more critical with regard to the 'pitch' (*Robert - I*) and delivery of the offerings, as typified by Evan's (I) description of attendance at a formal 'Basel' session,

'I was terribly disappointed in the rigour or lack of rigour that was in the course...it was just not hitting the thing for me' (*Evan - I*).

Attendance at formal offerings therefore tends to be less frequent than at earlier stages but much more focused, and participants highlight that they attend not only to listen to what presenters are saying but to also challenge and delve further into subject matter,

'these people are setting themselves up as experts in particular areas, and they're there to ask particular questions of' (*Jane - P*).

### ***Informal learning***

Much learning and development happen as part of regular work in the context of practitioners' roles: learning from general role experiences is a valuable tool and proficient practitioners continue to learn by 'doing' their role and by practising what they learn in formal sessions within their workplace. The more social competences, such as people skills, communication skills and strategic skills are also developed in this way: they may in part be aided by participation in formal offerings but participants highlight that that they need to be 'practiced' to be truly developed. For example, a number of participants attended formal sessions with regards to communication and negotiation skills but assert that the application of such learning to the workplace is critical to their being 'more persuasive' (*Adam - I*).

Proficient participants also learn from situations in which find themselves unprepared and unsure as to how to act, when they 'have that sinking feeling' (*Susan - I*), and are dissatisfied with their handling of the situation,

'when you are exposed to situations...you think "I'm never going to do that again, never get put in that situation...make sure I'm prepared for this"' (*Dawn - I*)

Reflection in such instances is very important; unless practitioners engage in reflection, they may continue 'making the same mistakes over and over again' (*Denis - I*). Such reflection has to originate with practitioners themselves and requires individuals to be

'honest with yourself and open with yourself' (*Denis - I*).

Reflection is also important in terms of career pathway and choices and can be 'truly' developmental (*Denis - I*). At one point, where Joan (P) was 'not enjoying' her role,

attendance at an off-site course provided her with new perspective, re-energised her and provided her with an opportunity to re-assess her work role,

‘it was a real time of standing back and saying “what is it that I want? what am I good at? what do I like doing? what am I not so good at? what’s the overall picture of what it is I need to be able to do?” ’ (*Joan - P*).

Proficient practitioners continue to compile their reference repositories and consult relevant aspects of technical guidance where appropriate, ‘I would actually do a bit of swotting on the bits I’m really interested in...I’ll actually get it out and read’ (*Joan - P*).

Proficient practitioners also regularly consult with their professional network with regard to technical and wider matters. With regard to technical matters, both consultation and reflection thereon are useful and indeed necessary at this juncture as mere attendance at formal offerings and reading of technical and other literature is not regarded as sufficient to maintain and develop competence. Given that a significant level of judgement is required, context and application at an advanced level must be considered,

‘it’s about opinions, interpretation of standards’ (*Adam - P*).

Proficient practitioners in practice consult with peers within their wider professional networks in terms of settling on appropriate technical applications, even where there may not be any formal relationship in place. This is particularly evident within smaller practices,

‘I would still bounce problems off them...I ring them up and say “I’ve done my research, this is what I think this answer is”...I’ll get a one-liner’ (*Paul - I*).

Proficient participants operating outside of practice approach technical accounting matters in a targeted manner - they effectively request professional bodies and accounting firms to interact with them and actively suggest areas of focus that are of interest to individuals and institutions: professional bodies and practice firms then organise and facilitate sessions with appropriate facilitators which enable indepth discussion of relevant subject matter (*Denis - I, Evan - I, Maura - I*). Participants also consult with their external financial statement auditors and arrive at a considered consensus regarding interpretations of technical guidance, typically far in advance of the actual application dates (*Denis - I, Evan - I, Maura - I*).

For wider issues, proficient practitioners acknowledge that they cannot personally ‘know’ everything and place a significant reliance on their professional networks.

‘if you’re short on a certain area...that you call your network’ (*Adam - P*).

The most relevant guidance is often from someone who has already encountered and dealt with similar matters in an appropriate manner

‘really you want someone who’s done something...and say okay this is the dynamics, this is how you approach it’ (*Alex - nfp*).

It is therefore important that participants maintain and develop a professional network and are on alert with regard to opportunities within that network, be it within the organisation, within the profession or with other disciplines. Practitioners can ‘tap’ into their extended network in terms of both connecting as individuals and dealing with specific elements, and also in terms of soliciting how others are coping more generally with broader issues encountered (*Jane - P*). This can be both within the profession itself and with wider stakeholders, ‘a lot of it is down to your contacts’ (*Robert - I*). Indeed, Jane (P) asserts that attendance at formal CPD offerings can aid such networking efforts,

‘you just start meeting people and getting to know people from doing the courses ...it’s nice to just converse and people, they can be very forthcoming’ (*Jane - P*).

#### **7.5.4 Expert**

The overriding focus at ‘expert’ practitioner stage is to ‘lead’ the organisation into the future (*Maura - I*). There is a consensus that it is much harder to describe appropriate learning and developmental activities at expert practitioner stage than at earlier stages,

‘Is it appropriate to try and quantify it in terms of hours or formal versus informal? I’m just not sure of that’ (*Denis - I*).

Relevant learning is ‘specific’ to individual roles to a large extent and ‘none of which you are going to learn in a book or on a course’ (*Denis - I*). Such learning cannot therefore be developed within compact ‘3-hour’ offerings but must nonetheless be developed in some way over time in order to support expert practitioners and, in turn, their organisations (*Joan - P*).

The general consensus is that learning and developing at expert practitioner stage is an extension of the earlier ‘proficient’ stage and similar aspects such as targeted relevant formal offerings, consultation with other expert professionals, and reflection are pertinent (*Denis - I*).



## ***Formal learning***

Participants acknowledge that more general formal courses within CAI are unlikely to be of real benefit because the issues expert practitioners encounter are unlikely to be 'answered' in a formal setting,

'any course I've done in the institute over the years and it's a long time since I've done any, they were probably of limited benefit, because by definition, the questions you want to ask are the ones you aren't going to get answered at the course because it's real proprietary information, If you've figured out an answer to that, you're not going to tell anybody else' (*Joan - P*).

As a collective therefore, expert participants do not participate to any great extent in formal offerings led by CAI and indeed assert little perceived intrinsic value regarding participation in formal offerings more generally,

'in general I would have found the organised training sessions...less useful than more useful. On a scale, I would find them down in the bottom half of the scale of one to ten...a trial to have to complete...a chore really...troublesome' (*Maura - I*)

'I think we all kidding ourselves if the vast majority of us don't regard the other study that we have to do as being a hurdle, you know. Saying "Right Ok I have to get so many hours, fine, there's X, Y and Z" ' (*Joan - P*).

Attendance at offerings organised by CAI is thus largely to fulfil mandatory requirements and expert practitioners tend to participate only in formal sessions which are specifically directed towards those in lead roles,

'I really want it to be really focused and really good' (*Maura - I*).

To this end, expert participants proactively organise focused events, where different ideas and alternatives are raised and debated, rather than following prescriptive syllabi - such sessions are considered much more useful in terms of dealing with unprecedented and 'unchartered' circumstances and contexts,

'these tend to be very thought-provoking, and give rise to going off on a new tangent or just trying something different and something new...whole ways of doing things have changed as a result of sessions where we got all the heads together' (*Maura - I*).

## ***Informal learning***

Most learning and development actually occur in the daily context of roles. There is the sense that a 'solution' can and must be found at all times (*Paul - P*) and that expert practitioners must keep working through the issues and circumstances encountered to determine a pathway forward. In fact, expert practitioners do not appear to consider their mode of learning in any

formal manner but instead consider learning as an almost intuitive element and infer that their learning and development is less conscious and more 'holistic' (*Adrian - P*).

There is a strong sense that the general accumulation of experiences at this advanced experiential stage enables observation of themes which can permit almost intuitive responses to situations encountered. This is typified by a quote from Adrian (P),

'you see such a broad range of clients and a broad range of industries, you feel you can apply some of the issues from whatever it might be...over time you just pick up such vast experience' (*Adrian - P*).

Most learning thus takes place 'on the job' as part of 'regular' work, and stakeholder expectations necessitate the need to respond to new situations (*Mary - P, Maura - I*). Thus 'expert' practitioners develop via action-oriented learning and create a unique knowledge and skills base in the context of their own role and work, and continue to define and refine their practice, in an almost unconscious manner.

Expert practitioners typically seek to affect change whereby a wider set of stakeholders must be considered. The continuing importance of professional networks and the ability to seek guidance and opinion from such networks are emphasised. A collaborative and/or consultative process typically ensues before decision-making and action result. Such consultation may well be with experts within the accounting discipline but may also be with experts in other disciplines who have successfully affected change in their organisations. Many participants assert that they also subsequently reflect on their actions and that reflection on guidance or opinion from their network is necessary before they act,

'the thing you're trying to do is analyse what their advice is versus how that thing might work out for you' (*Maura - I*).

The above accounts highlight that there is a dependency on formal offerings and close organisation members at the outset of the novice practitioner stage. However, with experience and progression, that reliance moves away from formal offerings and inhouse support and towards informal mechanisms and wider supporting professional networks.

The categories of description resulting from the study are summarised in Figure 7.1 below:

**Figure 7.1 Categories of description - Professional competence**

Experiential stage	Foci at experiential stage	'What' (meaning)	'How' (structure)
		Professional competence	Developing professional competence
<b>Novice</b>	<ul style="list-style-type: none"> <li>• Routine starting point within profession</li> <li>• Structured 'apprenticeship'</li> <li>• Admittance to the profession</li> <li>• 'Role taker'</li> </ul>	<ul style="list-style-type: none"> <li>• Personal competence <ul style="list-style-type: none"> <li>- attitude / motivation</li> </ul> </li> <li>• Knowledge competence <ul style="list-style-type: none"> <li>- emphasis on broad technical accounting knowledge and techniques</li> </ul> </li> <li>• Social competence <ul style="list-style-type: none"> <li>- professional approach</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Formal learning <ul style="list-style-type: none"> <li>- 'amass' knowledge and skills, with a focus on the 'right' answer</li> </ul> </li> <li>• Informal learning <ul style="list-style-type: none"> <li>- 'on the job' wrt social competences,</li> <li>- almost by 'osmosis'</li> </ul> </li> </ul>
<b>Competent</b>	<ul style="list-style-type: none"> <li>• Selection of career pathway: practice v non-practice</li> <li>• Emphasis 'in' the work</li> <li>• Growth in responsibility and confidence</li> <li>• Focus on 'I'</li> </ul>	<ul style="list-style-type: none"> <li>• Personal competence <ul style="list-style-type: none"> <li>- motivation / integrity</li> </ul> </li> <li>• Technical accounting knowledge - applied</li> <li>• Technical non-accounting knowledge <ul style="list-style-type: none"> <li>- linked to context</li> </ul> </li> <li>• Knowledge of the 'business'</li> <li>• People skills <ul style="list-style-type: none"> <li>- managing teams / working in teams</li> </ul> </li> <li>• Communication skills <ul style="list-style-type: none"> <li>- informing</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Formal learning <ul style="list-style-type: none"> <li>- self-selection of technical and non-technical subject matter</li> <li>- focus on application to practical contexts</li> </ul> </li> <li>• Informal learning <ul style="list-style-type: none"> <li>- 'on the job'</li> <li>- practising what is being learned and developed in formal offerings</li> <li>- 'doing'</li> <li>- learning from others in the workplace</li> <li>- 'own' relevant learning repository</li> </ul> </li> </ul>
<b>Proficient</b>	<ul style="list-style-type: none"> <li>• Progression along selected pathway</li> <li>• Able to 'lead' and 'follow'</li> <li>• Emphasis 'on' rather than 'in' the work</li> <li>• Responsible and accountable</li> <li>• High level of competence awareness</li> <li>• Focus on 'we'</li> </ul>	<ul style="list-style-type: none"> <li>• Personal competence <ul style="list-style-type: none"> <li>- form independent judgements in an objective manner</li> </ul> </li> <li>• Technical knowledge <ul style="list-style-type: none"> <li>- linked to role/context</li> </ul> </li> <li>• Knowledge of the wider 'business' context</li> <li>• People skills <ul style="list-style-type: none"> <li>- building relationships</li> </ul> </li> <li>• Communication skills <ul style="list-style-type: none"> <li>- influencing</li> </ul> </li> <li>• Strategic focus <ul style="list-style-type: none"> <li>- focus on over-riding task and objective</li> <li>- consideration of consequences</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Formal learning <ul style="list-style-type: none"> <li>- focused technical</li> </ul> </li> <li>• Informal learning <ul style="list-style-type: none"> <li>- on the job</li> <li>- 'doing'</li> <li>- practising what is being learned and developed in formal offerings</li> <li>- reflection</li> <li>- 'own' relevant learning repository</li> <li>- consultation with professional network wrt technical application and wider issues</li> </ul> </li> </ul>
<b>Expert</b>	<ul style="list-style-type: none"> <li>• 'Lead' person</li> <li>• Responsible and accountable</li> <li>• Self-efficacy and confidence to deal with all matters encountered</li> <li>• 'Unchartered' territory</li> <li>• Strategic focus <ul style="list-style-type: none"> <li>- 'driving' the business</li> </ul> </li> <li>• Focus on 'we'</li> </ul>	<ul style="list-style-type: none"> <li>• Personal competence <ul style="list-style-type: none"> <li>- independent-minded</li> <li>- focus on 'soft' aspect</li> </ul> </li> <li>• Knowledge <ul style="list-style-type: none"> <li>- staying 'abreast'</li> </ul> </li> <li>• People skills <ul style="list-style-type: none"> <li>- managing co-operative relationships with wide set of stakeholders</li> </ul> </li> <li>• Communication skills <ul style="list-style-type: none"> <li>- compelling</li> </ul> </li> <li>• Strategic focus <ul style="list-style-type: none"> <li>- 'change management'</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Formal learning <ul style="list-style-type: none"> <li>- focused sessions</li> <li>- 'unchartered' matters'</li> </ul> </li> <li>• Informal learning <ul style="list-style-type: none"> <li>- on the job'</li> <li>- intuitive, holistic learning from experiences</li> <li>- consultation with wider professional network</li> <li>- reflection</li> </ul> </li> </ul>

## 7.6 CONCLUSION

The final stage of phenomenographic analysis describes the ‘essence’ of the professional competence phenomenon and resulting ‘categories of description’. These categories of description enable a means to understand *how* accounting professionals perceive, maintain and develop professional competence. The focus of the resulting categories of description is on the lifeworlds pertaining to experiential stages. The categories of description are thus based on participants’ *varying* perceptions and experiences with regard to professional competence and the maintenance and development thereof with reference to experiential stages.

Four distinct experiential stages emerged from a detailed review of the findings: novice, competence, proficient and expert. The findings were then examined with regard to each of the four highlighted stages. For each stage, the distinct foci of the experiential stage, the perceived competences required and the manner in which participants discussed the development and maintenance of competence were examined. The resultant ‘categories of description’ were then generated.

These categories of description are logically related to each other and form hierarchies in relation to experiential stages. The resulting conceptions of professional competence have both meaning, a ‘what’ attribute, and structure, a ‘how’ attribute. These are set out in detail in section 7.4 and section 7.5 and are summarised in Figure 7.1.

The novice stage within CAI comprises a structured apprenticeship within an affiliated professional firm and is a routine starting point for all CAI members. The categories of description suggest that at novice stage, perceptions of competence predominantly comprise technical competence, with a lesser emphasis on social competence. Personal competence is also acknowledged in the context of a ‘positive attitude’ towards overall roles and accounting as a career choice. Reliance is placed on formal structures and formal technical learning, with little reference to experience. Formal technical learning is done in a very conscious but abstract manner, while informal ‘social’ learning happens almost by ‘osmosis’ within the workplace.

Competent practitioners select one of two main career pathways, in practice or outside of practice. They are heavily involved 'in' their work and demonstrate an increasing sense of confidence and responsibility. They perceive a need for technical and non-technical knowledge in the context of their roles and are increasingly mindful of the importance of people skills and communication skills. Competent practitioners also perceive that personal competence is important, in the context of having the integrity to be motivated to ensure that they maintain competence and engage in appropriate further professional development. They engage in a significant amount of broad formal technical and non-technical learning with the purpose of applying it to their roles. They also develop significant competence through learning by 'doing' 'on the job' and learning from others in the workplace. Some practitioners also begin to compile their own technical reference repositories.

Proficient practitioners have progressed to 'lead' roles within their functions and demonstrate a strong sense of responsibility vis-à-vis managing their teams and other stakeholders. The emphasis is now 'on' rather than 'in' the work tasks. Proficient practitioners assert a more focused emphasis with regard to technical knowledge and a wider emphasis with regard to non-technical knowledge. They also stress the importance of social competence, including more advanced people skills and communication skills, along with a need for strategic skills. Personal competence is also highlighted in the context of forming independent judgements in an objective manner. Proficient practitioners' formal learning is focused and relevant to their roles. They also learn 'on the job', through engaging in reflection, via their technical reference repositories, and in consultation with their professional networks pertaining to technical and wider strategic matters.

Expert practitioners maintain senior 'lead' positions in their functions and organisations. They continuously encounter and respond to new circumstances and contexts, manage a wide variety of internal and external stakeholders, and are mindful that they are charged with 'driving' the function/organisation. They demonstrate a confidence and a self-efficacy that they can deal with all matters encountered. They assert an importance vis-a-vis advanced skills sets, with a significant focus on social 'how to' skills. Personal competence is also cited as important in the context of practitioners remaining 'independent from 'the politics''. Expert practitioners initiate relevant formal sessions and define and refine their practice in a 'holistic' manner within their roles, through reflection and in consultation with their professional networks.

The 'essence' of the 'professional competence' phenomenon is therefore a series of 'blocks' which change along an experiential spectrum. The development and maintenance of professional competence is thus akin to a process which encapsulates lifelong learning. While there is a distinct starting point at novice stage, there is effectively no end point to this process i.e. at expert stage, accounting practitioners continue to learn and develop.

These emergent categories of description thus comprise a framework with which to understand participant accounting professionals' perceptions and development of professional competence. While the categories of description might change somewhat with regard to contextual differences defined by location i.e. practice v non-practice, or gender, this mapping, which is supported by participant quotes, creates an understanding of the manner in which participant practitioners within CAI perceive, maintain and develop professional competence. The findings suggest that there are some outliers, but given the sample size, it is not possible to establish whether these outliers are individual or contextual.

The findings from the study are discussed in the context of existing literature in Chapter Eight. Chapter Eight also examines the resultant implications and contributions of the study, and concludes the study.

## **CHAPTER EIGHT**

### **DISCUSSION AND IMPLICATIONS**

## **8.1 INTRODUCTION**

The primary objective of this study was to explore how individual accounting professionals perceive professional competence and how they maintain and develop such competence. While a number of prior studies have examined professional competence within the accounting profession, they have largely done so in the context of initial education and development. Meanwhile, the prior academic studies examining continuing education and development largely focused on CPD participation and did not incorporate underlying professional competence. There was therefore little understanding of accountants' perceptions, practices and experiences with regard to continuing professional competence. This study addresses this gap and in doing so examines how accountants perceive, maintain and develop professional competence.

This chapter begins by presenting an overview of the study in section 8.2. The main study findings are discussed in section 8.3 and the study implications are outlined in section 8.4. The contributions of the study are then detailed in section 8.5. Finally, the limitations of the study are set out in section 8.6 and suggestions for future research are outlined in section 8.7.

## **8.2 OVERVIEW OF THE STUDY**

The introduction of IES 7 in 2004 (IES 7 a 2004) requires all professional accounting bodies to maintain a mandatory CPD scheme, sufficient to enable members to maintain and develop appropriate professional competence.

Prior research pertaining to CPD within the accounting profession was largely quantitative and focused on CPD participation rather than the underlying issue of professional competence (Thomas et al 1998; ACCA 2003; Rothwell and Herbert 2007; Paisey et al 2007; Meegan 2009; Lindsay 2013). The overall aspect of professional competence and the maintenance and development of professional competence had thus not been examined in an indepth manner. This 'gap' in the literature, specifically the issue of professional competence and the manner in which practitioners develop such competence within the accounting profession, emerged as a phenomenon to be explored. Therefore, the key research objectives



of this study were to explore how accounting professionals perceive, maintain and further develop professional competence.

The key literature was set out in Chapter Two. Four main literature strands were examined. The first related to 'professions', 'professionals' and 'professionalisation' (Carr-Saunders and Wilson 1933; Millerson 1964; Johnson 1972; Abbott 1988; Beam 1988; Middlehurst and Kennie 1997; Broadbent et al 1997; Grey 1998; Pierce 2007). This literature highlighted an emphasis on characteristics such as proprietary knowledge and skills, unique culture, emphasis on service and autonomy (Beam 1988).

The second literature strand relating to 'competence' (Messick 1984; Burke 1989; Jessup 1991; Johnston and Sampson 1993; Eraut 1994; Berman Brown and McCartney 1996; Eynon and Wall 2002) and associated 'metacompetence' (Kanungo and Misra 1992; Hyland 1993; Berman Brown and McCartney 1995; Cheetham and Chivers 1996, 1998), emphasised capability and performance. It also highlighted that competence may be considered as a hierarchical continuum (Dall'Alba and Sandberg 2006).

A third literature strand relating to professional education was also examined, with particular focus on models linking CPD and professional competence (McClelland 1973; Dreyfus and Dreyfus 1980; Boyatzis 1982; Schon 1983, 1987; Kolb 1984; Benner 1984; Fitts 1986; Morgan 1988; Boydell 1990; Nordhaug 1993; Spencer and Spencer 1993; Cheetham and Chivers 1996, 1998; Boak and Thompson 1998; Dall'Alba and Sandberg 2006).

The final literature strand reviewed pertains to professional learning. The literature placed emphasis on learning as 'participation' and on the marked increase in learner autonomy and self-directedness as professionals develop. Overall aspects of formal learning and informal learning were also outlined. Finally, the literature relating to experiential learning and learning within a professional community were described.

Chapter Three provided an overview of the role of education and the related educational guidance within the accounting profession, with a particular focus on continuing professional education and development. Prior research pertaining to CPD within the accounting profession was also described. The accounting profession in Ireland was detailed, with a particular focus on CAI, which forms the basis of the study.

The study required an approach which could support the exploration and interpretation of the ‘professional competence’ phenomenon. This study places individual professionals at the centre of the study. Given that individual perceptions, experiences and meanings may be different for each research participant, the study necessitated a subjective approach in order to enter individuals’ ‘worlds’. Applied qualitative research was considered most appropriate and a phenomenographic approach was selected, whereby interviews were conducted with 23 members of CAI. The findings were presented in Chapters Five, Six and Seven. The key findings are now discussed further.

## **8.3 DISCUSSION OF THE FINDINGS**

The findings are now examined in the context of the literature reviewed. The three key research questions are used to frame the discussion.

### **8.3.1 Being a professional**

The first research question explored what it means to participants to be a ‘professional’.

The literature identifies four key characteristics of professions and professionals (ref Chapter 2.2.1). These are a proprietary body of knowledge and skills; a unique culture; emphasis on service; and autonomy (Beam 1988).

The findings presented in Chapter Five highlight that all participants perceive the professional designation as linked to the professional qualification, which encompasses sufficient demonstration of knowledge and skills to enable admission to the CAI professional body. This ‘proprietary body of knowledge and skills’ is thus the lowest common denominator with regard to professional membership and is a ‘pre-condition’ of professional practice, and a necessary rather than a sufficient condition for being considered a professional (Grey 1998). At novice stage, it is sufficient to ‘possess’ these knowledge and skills but at more advanced experiential stages, ‘application to the affairs of others’ (Perks 1993 p2) and demonstration of continuing learning (Webster-Wright 2009; Fenwick et al 2012) is required.

All participants to the study also acknowledge the ‘gravitas’ (*Colin - P*), ‘kudos’ (*Alex - nfp*) and respect (*Maura - I*) that the continuing CAI affiliation provides. This CAI credential is

important both for those in practice roles who provide advisory services and also for those in non-practice roles for the opportunities it presents.

The findings also suggest that for many participants, the professional designation means something more, and that they attach a value to the sense of ‘belonging’ that comes with being a professional. They purport to being ‘more professional than accountant’ (*Mary - P*) and assert a sense of identity, commitment and responsibility vis-à-vis being a professional. This also brings an expectation of certain professional behaviour commensurate with their status as a professional,

‘certain standards of behaviour, of ethics, of competence, courtesy’ (*Sofia - I*)

‘an integrity of approach’ (*Mary - P*).

This is most keenly felt by female participants in practice and those at more advanced experiential stages. Thus, a sense of professional ‘culture’ (Daley 2002a; Muzio et al 2013) pertaining to ‘identity’ (Carneval 1985 p24) and to values, attitudes and behaviours (Middlehurst and Kennie 1997) is felt by some, but not all, participants.

Also, for some participants, particularly those in practice roles, there is an emphasis on service and providing a quality service, ‘a certain level of quality’ (*Sofia - I*) which is valued by recipients of the service,

‘it gives a lot of people that you’re dealing with a kind of an assurance’ (*Daniel - I*)

‘they’re going to make a decision on it and when you say “that’s it”, they make their decision...there’s a high value on that...it’s quite a responsible position, I feel responsible then for what they decide to do, and they put a value on that’ (*Joan - P*).

This supports Friedson’s (1973) assertion that

the work they do is believed to be especially important for the well-being of individuals or of its society at large, having a value (p200).

This perception, coupled with the sense of responsibility felt by participants suggests that participants perceive a responsibility (Solbrekke 2008; Robinson 2009; Fenwick 2014)

to provide socially valuable knowledge in a competent and socially responsible way (Neu 1991 p295).

The study also finds that CAI maintains autonomy and control over its membership and the work of its members. CAI effectively maintains strict control over its proprietary body of knowledge and skills: the only way in which candidates can become full members of CAI is

to complete requisite ‘apprenticeship’ training with CAI-affiliated practice firms and to successfully complete a suite of formal CAI examinations, thus gaining the CAI credentials. For continuing members, mandatory CPD requirements must be fulfilled and annual self-certification is required.

Most individual members of CAI also have control over their own work. Novices however are effectively role takers and so not have any autonomy over their work, they are wholly directed. Once qualified, participants’ accounts highlight a significant level of autonomy over their work and indeed that of subordinate others. This is particularly evident with regard to more expert practitioners who continuously define and refine their practice.

The findings highlight that all participants acknowledge the professional designation encompasses a proprietary body of knowledge and skill and a certain professional autonomy. However, according to the literature, these are just some of the underlying characteristics of being a professional. The findings highlight that only some participant practitioners acknowledge other key professional attributes identified in the academic literature: the characteristics described in the literature pertaining to a unique professional culture and an emphasis on service are discussed by only some participants, more typically by female participants, participants in practice and participants at more expert experiential stages. These participants also assert a sense of responsibility attaching to the professional designation.

This study thus suggests that not all participants effectively consider all pertinent elements of the ‘professional’ designation and this also has some implications for the manner in which participants perceive professional competence and engage with continuing professional development.

### **8.3.2 Professional competence**

The second research question examined ‘professional competence’. This ‘professional competence’ phenomenon forms the basis of the study. The main research question focused on participants’ perceptions of professional competence. This research question was supplemented with two additional questions which explored participants’ understandings and interpretations of ‘professional competence’ skills sets and how participants know that they are competent.

### *Perceptions of professional competence*

The findings highlight that all participants acknowledge that competence may be demonstrated by performance in the workplace,

‘you’d know by someone if they were competent in what they do’ (*Alex - nfp*).

This perception supports the academic literature which refers to competence as

workplace performance; doing rather than knowing (Berman Brown and McCartney 1995 p45)

action, behaviour or outcome in a form that is capable of demonstration, observation and assessment (Norris 1991 p332).

However, the findings suggest that for some participants, competence may not require actual performance and refer more to something more intrinsic akin to ‘a feeling’ and ‘capability’ (*Robert - I*), thereby supporting the literature that suggests that competence may be a ‘potentiality’ (IFAC 2002 p25) or a capacity,

I could do this ably in the future because I have the capacity to do it (Berman Brown and McCartney 1996 p1).

Furthermore, the study finds that some participants at early experiential stages view competence as a binary element,

‘you either are competent or you are not’ (*Laura - P*).

The findings suggest that the initial qualification is a clear measure of professional competence at the point of admission into CAI. However, many participants view competence as a continuum or hierarchy on which professionals demonstrate varying levels of competence, ranging from ‘just about competent to wholly expert’ (*Mary - P*). Joan (P) suggests that experiential stage is the key differential with regard to individuals’ positioning on the competence continuum. This perception of a continuum supports Cheetham and Chivers’ (2005) and Dall’Alba and Sandberg’s (2006) work which suggest that

effective overall performance...may range from the basic level of proficiency to the highest levels of excellence (Cheetham and Chivers 2005 p54).

The findings also report one other differential, which is not reflected in the underlying literature. Many participants refer to competence as something that ‘I’ can do or have the ability to do (*Ger - I*). However, participants in more advanced roles and those working in larger practice firms refer to competence as a collective element, as an overall ‘team’ competence and assert that it is the ‘balance of a team’,

‘an overall mix because one person cannot be able to do everything’ (*Mary - P*).

Mary (P) suggests that this team approach is optimum when each team member assumes a specific role,

‘there are forwards and there are defenders...there are people playing in the middle who kind of go forward and go back but you have to have people playing in all positions. So I think you know, I suppose the team has to comprise a flavour of everybody. You are only playing in one position really to get the maximum benefit’  
(Mary - P).

Thus, while overall perceptions of professional competence support the underlying literature with regard to competence as an objective demonstrable element, an underlying capability and akin to a hierarchical continuum, some perceptions suggest that professional competence is not an individual phenomenon as the literature suggests, but more of a collective phenomenon. This view is most prevalent among participants at advanced experiential stages in practice roles.

Interestingly, these participants also predominantly assert an increased sense of professional identity, commitment and responsibility to the professional designation. This suggests that perceptions of ‘being a professional’ has some implications with regard to perceptions of professional competence. It is likely that this also has some implications for the manner in which participants engage with continuing professional development.

### ***Competence components***

The related literature refers to ‘knowing that’ competence, ‘knowing how’ competence and personal competence (ref Chapter 2.4.1). Participants’ accounts refer to personal competence, comprising inherent aspects such as integrity, ethics, values; knowledge (‘knowing that’) competence, comprising technical accounting and non-accounting knowledge; and social (‘knowing how’) competence, comprising people skills, communication skills and strategic skills (ref Chapter 5.4). All of these competence components are reflective of the aspects cited in the underlying professional guidance: IES 7 refers to ‘professional knowledge; professional skills; and professional values, ethics and attitudes’ (IES 7a 2004 p15).

Personal competence is referred to as something which is innate. Such elements of competence must be present but cannot be ‘taught’ or ‘acquired’. Knowledge competence equates to technical accounting and non-accounting knowledge which can be formally

learned but increasingly must be applied to the work context. Social competence somewhat resembles ‘metacompetence’ referred to in the competence literature (ref Chapter 2.3.2: Berman Brown and McCartney 1995; Cheetham and Chivers 1996, 1998), in that it cannot be formally taught but can be learned, and most participants discuss the development of such competences via informal learning in the workplace.

The emergent categories of description assert that these competences are relevant to all participants but that the emphasis of such competence components changes with reference to advancing experiential stages. This changing emphasis is similar to the classification of proficiency levels detailed in Appendix A which is incorporated in the IFAC guidance (IES 2 2014; IES 3 2014; IES 4 2014; IES 8 2012). IFAC (IES 8 2012) also ranks the level of proficiency for technical skills, professional skills, and professional values, ethics and attitudes with increasing emphasis on ‘advanced’ competence. The study’s categories of description in Chapter Seven report similar gradations. IFACs IES 8 (2012) guidance for practice engagement partners responsible for audits of financial statements is thus akin a roadmap for development of professional competence relating to practitioners in practice. This could be incorporated further into CAI’s professional education and development schemes. Similar guidance has not been promulgated for members in non-practice roles. However, the study’s categories of descriptions suggest that similar levels of proficiency and associated competence components are required at equivalent levels outside of practice.

### ***Assessing professional competence***

The final exploration of professional competence examined how participants know that they are competent.

The exiting literature base identifies that formal assessment of competence is clearly demonstrated to a defined standard at qualification point (ref Chapter 2.3.4 and ref Chapter 3.4). However, the literature also highlights that assessment of competence thereafter is more complex and that there is no clear standard or benchmark for practitioners to gauge their own competence levels. The study findings support the earlier literature and describe the difficulties participant practitioners face when attempting to assess their levels of professional competence.

Participants' accounts identify several means of assessment but the manner in which participants engage with such assessment is ad hoc (ref Chapter 5.5). Formal means of assessment are an integral element within most organisations and are valued by most participants. Annual renewal of professional association with CAI also prompts consideration of competence: however, this is more widely considered by participants in practice operating at more advanced levels. A variety of more informal means are also used, including reflection, soliciting workplace feedback, achievements in the workplace and the employment market.

In general, formal assessment means are more valued by those in practice roles and by female participants, while more informal means are more valued by those in non-practice roles and by male participants. This suggests that those who concerned with a wider sense of 'being a professional' and who feel that the professional designation places a responsibility on them are more mindful of formal modes of assessment, while those less concerned with the wider aspects of being a professional are less engaged with formal assessment and place more value on informal modes of assessment.

The findings suggest that practitioners would benefit from some clearer articulation of competence standards required at varying experiential levels - as previous discussed above in the context of competence components. The findings also suggest that practitioners would benefit from a more formal, objective and integrated means of assessing their own professional competence against those standards, to supplement or even replace the more ad hoc means currently adopted.

### **8.3.3 Developing professional competence**

The third and final research question examined *how* participant practitioners maintain and develop professional competence. The study highlights that personal competence aspects are perceived as innate or intrinsic and as such cannot be 'acquired'. However, the study also suggests that knowledge competence and social competence can be appropriately 'acquired', developed and maintained.

Participants' accounts demonstrate significant commonalities at varying experiential stages. The findings suggest that at early experiential stages, initial learning and subsequent



considered behaviours in the work context are ‘by the book’ (Daley 1999). Novices do not necessarily understand ‘how’ all of their learning ‘fits together’ (*Adrian - P*). Further, they do not consciously attempt to understand and learn from their experiences, waiting instead to be ‘directed’. Such learning is akin to ‘memory recall’ and has a ‘ceiling effect’ (Patel and Groen 1991 p117) in that it enables some development and learning but is limited in terms of its value-add. Unless practitioners can develop more indepth understanding, their learning and indeed their progression is limited by such ‘reproductive-oriented conceptions’ (Flood and Wilson 2009). They will only ‘take’ meaning i.e. they will not be enabled to construct meaning which becomes critical at more advanced stages of experiential progression (Hofer and Pintrich 1997; Beckett 2004). Therefore, it is essential that continuing learning and development take account of experience so as to ‘extend and amplify knowledge...and skill’ (Houle 1980 p77).

The following highlights some of the study’s key findings with regard to the development and maintenance of professional competence in the context of the existing literature.

### ***Learner autonomy***

There is a marked increase in learner autonomy with advancing experiential stages (ref Chapter 2.6). As novice practitioners progress from ‘junior’ to ‘senior’ trainee status, they gradually occupy more established positions and demonstrate increasing autonomy over their work: at the outset, practitioners are wholly directed and supervised ‘role takers’, performing low-risk routine tasks; while towards the latter end of this novice stage, practitioners have an increased ability to self-direct and maintain some oversight of more junior colleagues. ‘Senior’ novices are now sufficiently experienced to select a future career pathway, either within or outside of accounting practice. Orientation to learning is generally a postponed application and orientation towards learning is one of subject-centredness, based around the formal syllabus rather than real-life context.

On qualification and admission into CAI, practitioners no longer participate in a structured training contract. They are however conscious of the need to continue to maintain and further develop their professional competence. Greater role responsibilities lead to greater responsibilities to ensure professional competence. In terms of professional development, practitioners are increasingly autonomous and self-directed. Practitioners diagnose their own

learning needs, often in consultation with others within their organisations and within their wider professional networks. Individual practitioners also formulate learning goals and identify relevant resources (material and human); choose and implement appropriate learning strategies; and evaluate learning outcomes (Knowles 1975). Practitioners thus become increasingly self-directed, proactive, active and participative learners. Accordingly, motivation to learn is internal.

Learning also increasingly becomes more relevant to the practice setting. Orientation to learning moves towards immediacy of application but also comprises a strategic view of the medium and longer term, incorporating consideration of aspects which may be potential issues into the future. Orientation towards learning shifts to one of problem-centredness. Learning thus becomes more experiential and mindful of learners' past experience: current experience and learning and experience gained at pre-qualification/novice stage are resources for learning (Jarvis 1985; Knowles 1990; Ellinger 2004).

Novice practitioners display weak characteristics with regard to Eraut's (1992) interdependent processes (ref Chapter 2.4.2). However, qualified practitioners display more advanced characteristics. With regard to acquiring information, many qualified practitioners construct their own information repositories and combine knowledge and evidence from a number of sources as they deal with matters encountered in the course of their work. With regard to skilled behaviour, practitioners increasingly deal with new tasks without large levels of supervision and begin to implement their own processes and routines. Practitioners also increasingly assume responsibility to deal with issues encountered. They become so immersed in their roles and organisations that they can oversee and implement processes and routines and can do much of this in an intuitive and holistic manner i.e. practitioners react to issues and interact with others in a 'tacit' manner within their 'habitus', to the extent that they often find it difficult to describe the processes and the knowledge involved - such knowledge becomes akin to 'tacit' or 'personal' knowledge.

With regard to deliberate activities, practitioners play a greater role in terms of planning, problem-solving and decision-making. There are often time pressures and lower levels of certainty with regard to outcome, unlike at the novice stage where very clear parameters, tasks and timelines were laid down. Typically, practitioners act by following accustomed patterns within the organisation and may consult with others within the organisation or within

their professional networks who may have encountered similar issues. With regard to communicating, practitioners must increasingly communicate to influence and compel both internal and external stakeholders. With regard to self-awareness and self-control, practitioners regularly reflect on their own experiences and actions and this leads to a further evaluation of their own professional competence and highlights areas for further development.

### ***Formal v Informal Learning***

The emergent categories of description suggest that novices place reliance on formal structures and formal technical learning, with little acknowledgement of actual work experiences. Novices effectively ‘learn’ a proprietary and systematic body of theoretical knowledge and technique (ref Chapter 2.2.1) which facilitates successful performance pertaining to formal assessment within CAI and appraisal within training firms. Given that novices have no experiences on which to draw at the outset of their training, much initial teaching and learning occur in formal ‘abstract’ or simulated contexts rather than in actual practice contexts. Almost all technical learning is thus broad ‘theoretical’ or ‘knowing that’ knowledge which emphasises ‘learning the technique’ for formal qualification purposes rather than for ‘real-life’ application (*Adrian - P*).

Novices are predominantly dependent on formal educational structures and offerings for their technical learning and learning relevance is towards formal assessment where there is a definite ‘beginning and an end’ (Wenger 1998 p38). Most such technical teaching and learning take place in formal intensive dedicated didactic environments, where predetermined syllabi, well-defined problems and a ‘right answer’ are the norm (Webster-Wright 2009). Such learning requires ‘time out’ from actual work (Zubroff 1988 p395). Novices display a strong level of dedication and undertake a significant amount of additional independent learning with regard to technical subject matter in advance of formal assessment. Such learning is effectively a ‘pre-condition’ of professional practice (Grey 1998).

On qualification, formal learning is characterised by emphasis on application and context rather than ‘learning for learning’s sake’ (*Adrian - P*) and the selection of ‘what’ to learn is primarily based on current work and anticipated future career pathways. Both technical and non-technical formal learning continue to be important, with focus on ‘formal provision...and

accountability' (Coffield 2000 p1), and practitioners are mindful of the need to fulfil mandatory CPD requirements. Practitioners in practice organisations continue to have a significant technical accounting focus while those in non-practice organisations have an increased emphasis on understanding and applying the technical to the organisation, its products and its processes. All practitioners therefore continue to focus on 'knowing that', to varying degrees. At early post-qualification stages, practitioners thus continue to participate extensively in relevant and applicable formal offerings in order to gain 'the broad brush' (*Susan - I*). However, with increasing experience, formal offerings are less valuable as they may not appropriately target relevant competences and applications. Formal offerings are generally not useful unless appropriately tailored as more expert practitioners seek more proprietary 'know how'.

Thus while novice practitioners engage extensively with formal learning, those at more advanced experiential stages engage only with relevant and focused formal learning and increasingly rely on more informal means of learning.

At novice stage, more 'tacit' or 'social aspects are typically 'learned' in a less conscious and more informal manner 'on the job', almost by a process of 'osmosis' (*Mary - P*). Such social competences comprise 'knowing how' whereby trainees learn the embedded 'culture' and 'tiesigns' of the training firm (Van Maanen and Barley 1984; Middlehurst and Kennie 1997; Grey 1998; Anderson-Gough et al 1998, 2001, 2002).

On qualification, there is also significant emphasis on 'knowing how'. Much learning takes place 'on the job', as part of the everyday roles and through engagement in the workplace. Much of this 'on the job' learning is both prompted and enhanced by peers and superiors. Practitioners must also access knowledge and skills bases, reflect upon it, judge it and select from it, such that practice is 'weaved' from the 'social, moral, physical and intellectual character of the work itself' (Van Maanen and Barley 1984 p300). Therefore, even where practitioners engage with formal offerings or technical subject matter, they need to practice it in the context of their work in order to truly 'learn' it (Skule 2004; Johnsson and Boud 2010). Increasingly practitioners find it difficult to 'quantify' learning and to articulate *how* learning actual takes place (*Denis - I*).

The accumulation of ‘on the job’ experiences continues to be significant at advancing experiential stages and increasingly, collaboration and consultation with professional networks also serve to provide a more ‘rounded’ perspective. Such informal learning thereby comprises a significant element of experiential learning and learning through engagement with others.

### ***Experiential Learning***

Novices do not consciously attempt to understand and learn from their experiences and do not engage in reflection, waiting instead to be ‘directed’. They need a consistent element of guidance from those more highly competent within the training firm to link formal learning to the workplace context. At the outset, ‘lived’ experience has little conscious relevance to work situations but by the end of the novice period, practitioners are more mindful of their earlier experiences vis-a-vis current contexts. ‘Senior’ novices in turn guide more junior team members: they can now start to examine and reflect upon their own experiences as ‘juniors’ and consequently examine ways to improve performance, both in the context of the work of the new juniors and their own current performance.

On qualification, role responsibilities are increased and practitioners manage their own roles and those assigned to their supervision. This leads to more conscious consideration and reflection during and after task/role execution. Participants assert that much learning results when dealing with situations encountered in the workplace. Participants reflect on the knowledge/experience/issues with which they have previously had ‘direct encounter’ (Borzak 1981). They also consult their own technical knowledge repositories to determine whether there is something in their previous experiences that will aid them to deal with current matters.

Participants’ accounts highlight the Kolb (1984) processes where concrete ‘here and now’ experiences serve as a useful tool for consequent reflection ‘on action’ (ref Chapter 2.6.2). Participants explore why they acted in a particular manner and can ‘recapture their own experience and their response, ‘think about it, mull it over and evaluate it’ (Boud et al 1985 p19), in light of prior experiences and knowledge/skills. This can in turn lead to the generation of new ways of thinking and new ways of doing which can then be tested in further situations. Subsequent reflection (by the individual) and other external feedback

(typically from those within the organisation) can then either provide affirmation of the new ways of doing or can refute those (Robert - I).

The cycle can then continue to adapt and refine actions and processes such that it

gives back not what it is but what it might be, an improvement on the original (Biggs 1999 p6).

Periodic formal appraisals also facilitate a reflective element, whereby practitioners are required to consider their competence across a broad range of areas in advance of a more formal discussion with their superiors. The consistent oversight by superiors and peers also leads to a cycle of 'reflection in action' (Schon 1983, 1987). However, in order for this to be effective, it is necessary for practitioners to be 'honest with yourself and open with yourself' (Denis - I).

The usefulness of reflection and 'the space thing' is also discussed with regard to considering career pathways and learning and development needs. Over time, practitioners accumulate substantial and varied professional experiences which facilitate recognition of patterns of events and experiences. While formal offerings can help practitioners to consider how to perform, actual practical experience is critical (Usher and Edwards 1994; Boud et al 2006). This in turn leads to the generation of knowledge and 'know how' i.e. more proficient practitioners effectively generate knowledge which can then be added to their own experiential repository and subsequently relayed to others within their organisation and within their professional networks. Experience thus enables a competence to 'define and solve ...problems' (Velayutham and Perera 1993 p287) whereby judgement, dedication, reliability, flexibility and creativity in relation to the 'unknown' are of critical importance (Middlehurst and Kennie 1997). Mindful of their prior experience, more expert practitioners hone in 'on the accurate range of the problem' such that a 'vision' of possible outcomes is quickly reached (Benner 1984 p32). They thus 'redefine...problems and tasks, defend them from interpolars, and seize new problems' through the development of 'a body of theory underlying their skills', and 'a knowledge system governed by abstractions' (Abbott 1988 p8-9) and through 'an interaction among the learner, the context and what is learned' (Webster-Wright 2009 p714).

### *Learning through engagement with others*

The findings assert that practitioners also learn through their engagement with others and they increasingly become more conscious of such learning (Stoll et al 2006; Adler et al 2008).

Novices learn through the situations in which they work and via the social groupings in which they are situated, typically within assigned teams in the training firm which are akin to COPs. 'Junior' novices are operating at the margins of these communities and fulfil the role of 'newcomers'; these communities provide novices with knowledgeable skills and the means with which to engage with learning in a 'socially constituted' world (Wenger 1998). The increasing time spent by practitioners within these communities leads to a greater understanding of experiences, almost by 'osmosis' (*Mary - P*). 'Junior' novices are very much at the periphery but are required to participate in teams within the community where they absorb the culture of practice. They also develop an increasing understanding with regard to what is valued within the COP (Lave and Wenger 1991). As novices progress to more 'senior' status, they move marginally towards the centre of the community while new 'junior' novices begin to engage at the periphery. 'Senior' novices become more active in the community, supervise some elements of 'junior' novices' work and effectively act to induct the newcomers to the community, its culture and its ways of doing, based largely on their own understandings and experiences.

Competent practitioners also learn through the situations and via the social groupings within which they are situated. Competent practitioners are generally moving away from the peripheries and towards the centre of these communities. This also has an impact regarding identity and participants report a strong sense of professional identity and association at this point. The emphasis is on learning through building on the opportunities presented by work situations and the COP. The competent practitioner experience is deepening beyond the levels of engagement of novice practitioners and competent practitioners can also place reliance on the experiences of these other members within their organisations,

'working with different people and talking to different people and seeing the other peoples' work' (*Alex - nfp*).

Practitioners also be more proactive with regard to learning from others and actively seek guidance and direction from others in the workplace,

‘a lot of it is looking at really good people...ask those people how... reflecting on that, moving on that, gaining experience in that area’ (*Robert - I*).

Proficient practitioners are effectively ‘responsible’ persons within their organisations (Adrian - P). They have progressed through a series of role advancements and occupy significant roles with regard to workplace group affiliations and cultural practices. Proficient practitioners primarily learn through experience and through the situations they encounter within their roles. Increasingly, practitioners rely on such a wider network for support and guidance i.e. no one individual is required to be competent in all aspects. They engage in collaborative arrangements with COPs, some of which are a formal part of the practitioners’ formal work and roles, but increasingly, individuals seek out additional COPs (Alex - nfp, Siobhan - I, Denis - I) i.e. practitioners develop their own networks and engage with established networks that are not part of their organisations’ structures,

‘a lot of it is down to your contacts’ (*Robert - I*).

Proficient practitioners are thus becoming increasingly interdependent on the community in that they cannot appropriately function without the support of the community and the community’s functions incorporate their engagement. Accordingly, there is considerable interdependence between them as individuals, the social practices of the organisation and the co-construction of knowledge and practitioners are an increasing part of the generation of a shared repertoire of ideas, lending towards ‘fuller’ participation.

Expert practitioners typically engage in multiple COPs, some of which are related to the realm of accounting and others which are linked to the business sector(s) most relevant to them i.e. some of the COPs may be multi-disciplinary or wholly unrelated to accounting. Some of the information/knowledge/competence expert practitioners possess and/or seek may be considered ‘proprietary’, where it has taken time and effort to acquire/generate, and is of real value. Practitioners are motivated to protect such ‘proprietary’ knowledge and competence and are mindful with whom they will share. It is predominantly for this reason that expert practitioners do not rate formal offerings as highly as they would have at earlier stages. The level of knowledge and learning sought is not widely available and those who possess it will not freely share it because it is of real value to them and this value will be



reduced if other practitioners readily acquire and use it. Therefore, in order to ensure appropriate development of competence, practitioners must ensure to progress sufficiently towards 'full' participation within their COPs in order to be 'privy' to 'proprietary' competence within these communities.

Such a level of participation is typically 'invitational' (Billet 2001) and may comprise similar level participants from a variety of organisations and backgrounds. For those within the accounting arena, participants' accounts highlight that networks from earlier experiential stages can be very significant with regard to inclusion and towards ensuring participants are privy to the inner workings of the communities. There is an element of 'power' here in that only those at a sufficiently advanced experiential point may be 'privy' to such learning (Hughes et al 2007). There also tends to be a reciprocal element attaching to such participation and participants recounts' highlight that where they receive benefit from the community or network, they are then expected to provide benefit to others within that community (Adrian - P).

This effectively means that practitioners increasingly move closer towards full participation whereby their 'growth and transformation' is dependent on the 'relations among practitioners, their practice, the artefacts of that practice and the social organisation' of that COP (Lave and Wenger 1991 p122) and where social practices are in the process of reproduction, transformation and change (Stoll et al 2006).

### **8.3.4 Categories of description**

The study findings suggest that professional competence means different things at different experiential stages, i.e. the 'essence' of meaning changes with experiential progression. The categories of description are thus based on participants' varying perceptions and experiences with regard to professional competence and the associated maintenance and development with reference to experiential stages.

These comprise the trainee accountant, the newly qualified accountant, the established accountant who has yet to attain optimum career status, and the highly experienced accountant who has attained optimum or almost optimum status. These stages are similar to those reported by Benner (1984) and the naming conventions from her study are hereafter

used with reference to the experiential stages identified in the current study: novice, competent, proficient, and expert.

The categories of description generated identify the foci of the distinct experiential stages, the perceived required competences at each experiential stage and the participant experiences relating to the development and maintenance of these competences.

Novices train in professional firms and are effectively ‘role takers’. They largely perceive competence in the context of technical knowledge and technique. They place reliance on formal structures and formal technical learning, where learning is conscious but unrelated to actual work contexts. Much learning also happens ‘on the job’ but is less conscious and is almost by ‘osmosis’.

Competent practitioners select a career pathway in either practice or non-practice. They immerse themselves ‘in’ their work and demonstrate increasing confidence in their roles. They are mindful of the need to apply technical accounting and other knowledge to their work and that people skills and communication skills are increasingly important. They undertake a significant amount of formal technical and non-technical learning which they then apply to their work. Competent practitioners also learn a lot from their experiences ‘on the job’.

Proficient practitioners are ‘responsible’ persons and manage internal teams and a variety of other stakeholders. They are also concerned with strategic matters and focus ‘on’ overall objectives and performance. They incorporate a wider emphasis on non-technical knowledge and more advanced people skills and communication skills. All learning is relevant to their roles and pertinent formal learning is focused accordingly. Proficient practitioners routinely engage in reflection and liaise with inhouse and wider COPs.

Expert practitioners lead their functions and organisations and demonstrate a sense of confidence that they can cope with all ‘unchartered’ matters encountered. They place increased importance on social ‘how to’ skills. They pro-actively initiate relevant formal learning and define and refine their practice in a ‘holistic’ manner within their roles, via reflection, and within their COPs.

The study highlights that participants experience a series of developmental ‘blocks’ at varying experiential stages along the competence continuum (Benner 1994; Dall’Alba and Sandberg 2006). Lifelong learning elements accompany each ‘block’. At early experiential stages, the focus of such lifelong learning is on formal learning encompassing the ‘amassing’ of large volumes of prescriptive technical knowledge and techniques, with little acknowledgement of actual role experiences. As participants progress, the value of experiences is acknowledged and there is a growing autonomy with regard to *what* and *how* competences are learned and developed. There is also increasing reliance on learning through engagement with others. At the far end of the experiential continuum where responsibilities are significant, learning is less conscious, largely results from experiences in the workplace and is more holistic and intuitive (Boud and Hager 2012).

Overall, there are three key changes pertaining to perceptions and experiences with reference to advancing experiential stages. These are akin to Benner’s (1984) observations (ref Chapter 2.5.3). First, there is a shift from reliance on abstract principles to concrete past experiences. Secondly, there is a shift from viewing situations as discreet, unrelated parts to an holistic viewpoint and thirdly, there is a shift from detached observer to involved performer.

The development and maintenance of professional competence for participants within this study is thus akin to a continuous process which encapsulates lifelong learning, and there is no end point. This suggests a third generation ‘performance’ model (ref Chapter 2.5.3) of competence which encapsulates an unceasing movement towards new levels of performance - when new levels of performance are achieved, they soon appear inadequate as ‘better’ levels of performance come into view’ (Mott 2000 p25).

## **8.4 IMPLICATIONS OF THE STUDY**

A number of consequent implications with regard to the current CAI CPD framework emerged from the study and are described below.

### **8.4.1 Critique of existing CAI CPD mechanism**

The study highlights a number of criticisms regarding current CAI CPD mechanism.

### ***Over-focus on 'input' CPD approach***

The study indicates that practitioners must be able to apply relevant learning and must consider contextual factors. The current predominant 'input' approach with regard to CAI's formal CPD policy focuses largely on measurement of hours with regard to formal offerings. Strict application of this approach fails to consider relevant application and consequent improvement in professional competence. The study thus reinforces that focus should not be on the specific course content or the number of hours but on the capabilities needed by the accounting professionals that need to be developed through a series of experiential stages i.e. participants highlight the merits of a further shift in focus towards an 'output' approach.

### ***Gap between educational offerings and accounting practice***

The study also supports that while other professions enjoy much interaction with their teaching faculty, accounting continues to have a persistent 'schism' problem (AECC 1986) where the 'classroom' experience is diminished by the distance between pedagogical content and practice reality. Where participant practitioners participate in formal offerings regarding particular matters, they seek expert opinion and guidance but this is not always available. Providers of formal CPE and CPD therefore need to base their programs on a fundamental understanding of the nature of professional work and incorporate aspects such as experiential learning, problem-based learning and case-based scenarios.

### ***Provision of formal CPD not sufficient to guarantee professional competence***

The research has also shown that the subject matter within formal CAI offerings is often too general and geared towards the 'broad brush'. In fact, participants' accounts suggest that there is a 'commercialisation' of CPD within CAI (*Dawn - I*) which is not in the best interests of its members. The findings suggest that differing foci are required at different stages and that this is currently not appropriately facilitated.

The findings also highlight that, on their own, formal CPD offerings do not provide assurance that all members may provide high quality professional service all the time; to do so involves more than developing and maintaining professional competence; it also involves applying knowledge with professional judgement, an objective attitude and a commitment and capacity to continue to learn and develop.

### **8.4.2 Demand for a renewed approach towards CPD**

Participants have however also highlighted that many of these matters may be overcome with a co-ordinated and re-focused approach towards CPD within CAI.

#### ***Selection and recruitment into profession***

The study suggests that, for the most part, the structures in place within CAI and its affiliated professional training firms can appropriately ‘shape’ novices. However, the aspects that cannot be readily ‘shaped’ are the more personal qualities and attributes such as ‘ethics’, ‘integrity’, and ‘attitude’. These innate attributes cannot be ‘acquired’. They also become increasingly important with experiential progression. Therefore, while individuals may gain admittance into CAI and engage with formal and informal CPD activities, they may not appropriately progress unless they demonstrate relevant personal attributes. Therefore, CAI and its affiliate professional training firms may need to direct more careful attention to the presence or absence of such attributes during the recruitment process.

#### ***Foster an increased sense of ‘belonging’ and ‘professional identity’***

The findings highlight that many participants report a strong sense of pride, identity and ‘belonging’ with CAI. However, there is an apparent differential among members in accounting practice firms versus members working outside of practice at more advanced experiential stages. Some participants in non-practice indicate that they feel ‘disconnected’ and disengaged with CAI. They assert that CAI needs to engage more with established practitioners working in employments other than accounting firms. There is also a sense that CAI needs to do more than act as a trade association that organises formal courses for its members; it needs to also work harder to serve to protect its members and the overall CAI ‘brand’, which some participants suggest has been damaged by some of the recent high-profile public scandals.

#### ***Sense of ‘mission’***

Individual participants assess professional competence and engage with professional development on a very ad hoc basis and there is no clear guidance to support them or reassure them that they are doing so in an appropriate manner. The study findings support

Hatherly's (1999) suggestion that rather than detailed outcomes, what is needed is a sense of mission to maintain and further develop a profession of well-balanced professionals with the right combination of technical expertise, sense of business, sense of public responsibility and creative thinking ability. While it is not possible for CAI to mandate for every possible context and outcome, a renewed sense of the over-riding capabilities of practitioners at varying experiential stages should be re-considered.

IES 8 (2012) sets out to provide some view of this within accounting practice, where it classifies proficiency levels for learning outcomes for engagement partners responsible for audits of financial statements. However, CAI has not yet adopted this framework. Furthermore, there is no such roadmap for practitioners in non-practice roles. The findings suggest that it would be useful if IFAC and/or CAI could clarify the proficiency levels expected of practitioners operating in non-practice roles at various experiential stages.

The study reports that some participants are mindful that the professional designation does not guarantee that practitioners perform professionally and appropriately. Given the recent public scandals in the Irish environment, the concept of the 'public service' rather than the 'profit' ideal must be integrated into such considerations. Formal CPD offerings should link practitioner competence to the ideals of public service and accountability. They can do so by emphasising the value judgments and ethical considerations required in practice; by emphasising development of competence and expertise in conjunction with understanding of the purposes of professional service; and by promoting cooperation, interdependence, and collaboration as additional ways to improve competence (Cervero and Azzaretto 1990). Clarity of practice and external perspectives also need to be appropriately incorporated so that CPD is also bound with broader concepts of professionalism and professional conduct as a service to clients and society (Friedman et al 2000).

### ***Refocus of subject matter towards application***

The findings assert that most of the 'building blocks' which professionals face are 'not in the book' (Cervero 2000 p8). Thus, improvement of the quality of professional services can only be brought about through the integration of authentic, situated and practice-centred learning in the context of actual practice (Wilson 2000; Ottoson 2000; Cervero 2000, 2001). Thus, practitioners who understand the fundamental nature of professional practice in context and

can facilitate learning *from* practice, rather than *for* practice, should be involved in CPE (Benner 1984; Knox 2000; Wilson 2000).

The findings also suggest that formal offerings cannot satisfy all needs and cater for all preferences; the onus therefore falls on CAI to engage with members and other stakeholders in order to clearly define a set of compatible aims for their programmes and to draw up a programme which they feel best meets those aims (Friedman and Phillips 2004). CAI and other providers of educational and developmental offerings should thus engage in regular consultation with members in relation to the provision of appropriate offerings. Consideration of both current matters and likely future matters must be included within formal offerings. This dialogue should be ongoing in order to ensure the offerings remain relevant.

The study also highlights that at more advanced experiential stages, participants consciously consider the opportunity cost of the time spent on formal offerings with regard to potential gains. Practitioner time is very valuable and any engagement with formal offerings is instigated on the basis of perceived value and contribution to work effectiveness. Such practitioners cannot readily 'tap' into regular formal offerings as the learning they seek is likely to be 'proprietary'. It is thus unlikely to be freely available within general formal offerings. More expert practitioners also generally find it difficult to define additional competence development. They operate in constantly changing environments where territories are 'unchartered' and where the 'answer' has not yet been documented 'in the book'. Therefore, organised sessions which are most beneficial to such expert practitioners are those that enable practitioners to 'think through' previously undocumented scenarios in the company of other experts who may be experiencing similar issues and contexts. These experts may comprise other expert accounting practitioners but most likely also comprise non-accountant experts. The sessions cannot be pre-scripted as the knowledge is effectively being generated within the grouping which can then enable practitioners to develop specific strategies to deal with new situations and new information in the workplace.

Formal CPD offerings therefore should emphasise skills in the cognitive domain, refer to problem solving and critical thinking (Kirby and Teddie 1989) while also examining the importance of 'sense-making' (Choo 1998; McArdle and Coutts 2003).

### ***Appropriate delivery of formal offerings***

The findings suggest that the critical elements with regard to ‘how’ these aspects are taught must also be addressed (Sundem and Williams 1992; Eraut 1994; De Lange et al 2012). Participants highlight a current over-reliance within CAI on prescriptive and directed formal teaching. In practitioner practice, contextual considerations are hugely relevant. The delivery of formal sessions must thus be carefully considered. Those facilitating such sessions should be more experienced than the participating practitioners and facilitators should be able to enrich learning at these sessions with discussion of their own experiences. The practitioners’ own work contexts must be considered within the delivery of such offerings and time allocated to allow participant practitioners to examine their own handling of specific matters, particularly where they consider they feel dissatisfied with their handling of matters. Providers also need to recognise the presence of occupational communities and that involvement in professional work affects learning.

### ***Provision of ‘on the job’ opportunities to ‘practice’ learning***

The findings also suggest that while formal educational offerings do contribute to development of appropriate professional competence, it is critical that practitioners actually ‘practice’ such elements in the workplace in order to ensure effective relevant competence. Participants note that ‘on the job’ experiences are hugely relevant: therefore, the greater the opportunities in the workplace, the greater the possibilities for enhanced competence development. Both individual practitioners and employing organisations should seek to ensure appropriate experiential opportunities and CAI should recognise these as appropriate CPD.

Participants highlight that expert practitioners can ensure that they are ‘privy’ to ‘proprietary’ information as they move towards ‘full’ participation within COPs. Expert practitioners and those who aspire to become expert practitioners must ensure they are appropriately located within appropriate COPs. Both the professional body and the employing organisations can aid the facilitation of such appropriate engagement.



## **8.5 CONTRIBUTIONS OF THE STUDY**

### **8.5.1 Contributions to methodology**

The contribution of the study to research methodology lies in the application of a phenomenographic research approach to the domain of accounting practitioners. It extends the work carried out by Lucas (1998) with accounting students in third level education to those who have successfully progressed to pursue a professional accounting qualification and become full members of a professional accounting body.

Given the wide variety of career pathways which accounting professionals pursue, the phenomenographic approach was selected as the most appropriate means to examine the variety of ways in which accounting professionals perceive and develop professional competence. While prior academic research examined aspects of CPD engagement, no prior studies had examined the linked aspects of professional competence and CPD. There was therefore nothing to guide research relating to these aspects. The phenomenographic approach was thus selected as an open-minded approach to examining these linked aspects.

Larsson and Holmström (2007) argue that phenomenography is a way forward for qualitative researchers and suggest that the time has come for phenomenographic researchers

to move on from merely describing conceptions to use the generated results for educational interventions (p62).

The study maps the changing roles of accounting practitioners as they progress to advanced experiential stages. This mapping, resulting from the use of the phenomenographic approach, may be used to create learning situations using the categories of description resulting from the study.

### **8.5.2 Contributions to empirical literature**

The study's findings encapsulate both practitioner perceptions regarding professional competence and practitioner practices with regard to continuing professional development, with the overall objective of maintaining and further developing that competence.

### ***Contribution re ‘Professional Competence’ and ‘CPD’ literature***

While prior studies examined such varying experiential stages within the accounting profession (IFAC 2002; Bots et al 2009; De Lange et al 2012; Lindsay 2013), these studies have not examined how perceptions of being a professional and professional competence impact on the manner in which accounting practitioners maintain and develop their professional competence.

This study therefore not only contributes to literature in both of these domains but also adds a combined perspective, and effectively contributes to the literature outlined in Chapters Two and Three, via-a-vis the inter-relationship between professional competence and professional development. Participants report professional competence as a continuum with four distinct stages of progression along that continuum; novice, competent, proficient and expert. The study findings highlight that as participants experience these distinct stages as they ‘become’ more expert practitioners, their professional competence changes. The study also highlights that practitioners’ modes of learning change as they maintain existing competence, develop further competences and learn to change their practice. Novice practitioners are largely concerned with ‘knowing that’ and getting to a ‘right answer’; their learning is almost wholly directed and is limited by ‘reproductive-oriented conceptions’. At the far end of the competence continuum, expert practitioners lead their organisations and effectively manage a wide variety of stakeholders, encounter unprecedented circumstances and environments, and have no assurance of a ‘right answer’. Expert practitioners’ competence to ‘know how’ and ‘do’ is paramount and expert practitioners ‘learn’ almost intuitively using ‘constructive-oriented conceptions’. The study also highlights that in the journey from ‘novice’ to ‘expert’, professional learning and development occur largely in the context of formal learning, learning through experiences and learning in participation with others.

### ***Contribution re CAI context***

The emergent categories of description effectively comprise a framework with which to understand the development of professional competence within the CAI professional body. While the categories of description might change somewhat with regard to contextual differences defined by location i.e. practice v non-practice, or gender, this mapping creates an understanding of the manner in which participant practitioners within CAI perceive, maintain and develop professional competence.

Until the current study, the work of accountants post the introduction of worldwide education standards in 2004 had not been qualitatively examined. Furthermore, the ‘professional competence’ aspect had similarly not been examined. All research in the post-qualification domain focused on CPD activities and engagement. This study adds to the understanding of the work of accounting practitioners and of their perceptions and practices with regard to developing and maintaining professional competence in ever-changing environments, and at varying experiential stages, in the context of their work. One of the contributions of this study therefore is the contextualisation of professional work, and associated professional competence and professional development, within CAI.

While prior studies (Birkett 1993; De Lange et al 2012; Lindsay 2012, 2013) highlighted that ‘location of practice’ influences CPD engagement, there is a lack of empirical literature examining differences in perceptions and experiences with regard to professional competence amongst individual in practice v non-practice roles. One of the contributions of this study therefore is the contextualisation of this ‘location’ aspect within CAI.

Meegan’s (2009) study highlighted that female participants demonstrate higher participation in formal CPD than males. Apart from this finding, there is a dearth of empirical literature examining perceptions and experiences with regard to professional competence and continuing professional development in the accounting profession amongst genders. One of the contributions of this study therefore is the elaboration of this ‘gender’ aspect within CAI.

### ***Contribution re attitudinal factors***

The findings also suggest that there are varying attitudinal factors with regard to engagement with formal CPD offerings and these vary largely with differing experiential stages. Novices and competent practitioners rely heavily on formal CAI offerings and are keen to gain ‘the broad brush’ with regard to knowledge competence and more social competences. However, more experienced practitioners are less motivated to participate in such offerings and perceive lesser benefit with regard to their learning and development. Unless CAI changes the design, subject matter and delivery of their formal offerings, more advanced practitioners will continue to remain disengaged from such offerings.

### **8.5.3 Contributions to practice**

While individual practitioners must effectively manage their own career pathways and associated learning and development, the study findings highlight a number of practical considerations for both CAI and organisations employing CAI members.

#### ***Implications for Chartered Accountants Ireland***

The study highlights that it is incumbent on CAI to aid development of knowledge and skills among members that will distinguish them in an increasingly competitive marketplace and will enhance their career flexibility. The CAI must therefore think carefully about its future path and may no longer be able to continue to ‘dictate’ the terms with regard to education and development of qualified accountants. CAI must endeavour to consult with practitioners and employing organisations in order to appropriately address learning and development needs. CAI may also look to forming further strategic alliances to equip themselves to deal with emerging challenges and in order to appropriately upgrade their courses and activities, such that they respond to practitioners’ concerns and to target offerings to varying levels of practitioner competence, ranging from competent to expert. Providers of CPD should consult with target practitioners in advance to ensure that content, mode of delivery and ‘pitch’ are appropriate. Qualified practitioners are most interested in the application of subject matter to their work contexts: therefore case studies and examples from practitioners’ own work contexts are extremely valuable and should be used extensively in formal CPD sessions. Formal offerings should also incorporate an appropriate variety of technical and non-technical content, practice and business focus, and general and specialised subject matter.

The study highlights that different ranges of subject matter and delivery are required at different experiential stages. For example, the newly qualified ‘competent’ practitioner requires ‘the broad brush’ while the more expert practitioner requires very focused and high level offerings. Further, the facilitation and instruction of such offerings also needs to be carefully considered as practitioners benefit when facilitation is by more experienced others, who can add relevant context, application and understanding. For example, expert practitioners require a different forum to all other practitioners in that the issues they face are unlikely to be documented ‘in the book’; expert practitioners thus require a forum for discussion with other experts, rather than a pre-scripted offering.

The findings also highlight that CAI must consider its engagement with its members. The study highlights a sense of dis-engagement vis-a-vis some more advanced practitioners operating outside of accounting practice. The study also highlights that some practitioners feel that CAI could be doing more to 'manage the brand', particularly in light of some recent high profile scandals of entities audited by CAI members. CAI should carefully consider such engagement with more proficient and expert practitioners. Both such initiatives could serve to increase practitioner 'identity' within the CAI membership.

### *Implications for employers*

Much practitioner learning occurs 'on the job'. Regular roles and responsibilities provide opportunities for practitioners to 'practice' and 'effect' their learning. Employers should engage in regular dialogue with their accounting professional employees to ensure that learning and experiences can be mutually beneficial and can facilitate further learning and development opportunities. Such appraisals and discussion, which typically take place annually, aid the facilitation of this and the resulting changes to roles and responsibilities add a strong dimension to practitioner development. Employers can thus help to ensure that practitioners gain appropriate understanding of matters which may be outside the direct remit of the accounting domain but which are necessary to subsequent progression within the organisation. They can also help to ensure that practitioners are connected as appropriately 'full' members to relevant COPs such that they are privy to the pertinent 'proprietary' aspects.

## **8.6 LIMITATIONS OF THE STUDY**

The findings, conclusions and contributions of the thesis result from a qualitative phenomenographic study and can only be interpreted in light of the over-riding limitations of the study.

First, the phenomenographic approach adopted is a relatively 'new' research approach and has not been widely used within research in the accounting domain. The interpretation and use of the approach has been an evolving one and has largely been based on the work of Lucas (1998, 2001) and Ashworth and Lucas (1998, 2000). While the intention throughout

the study was to remain objective and open to the emergent participant themes, the overall approach necessitated judgement and subjectivity throughout. Chapter Four described in detail the research approach and such a detailed consideration goes some distance towards providing an understanding of conscious attempts to use the phenomenographic approach and to remain objective and open to emergent participant themes. Further, some key limitations of the selected approach were outlined in Chapter 4.8.13.

Second, the extent to which it is possible to infer wider generalisations from the study is limited. While the thesis provides some rich insights pertaining to perceptions and practices with regard to competence and professional development among participant members of CAI, it is not possible to determine the extent to which the findings might be replicated within the wider context of CAI or within other professional accounting bodies. However, the objective of the study was never to provide empirical generalisations but to examine professional competence from the perspectives of individual professionals and to develop an understanding of individual practitioners' perceptions and practices. The findings and contributions should therefore be read in the context of the participants' own lifeworlds.

Third, all participants in this research study were able to offer observations with regard to early experiential stages but not the more experienced 'proficient' and 'expert' stages i.e. all participants had experienced the novice and competent practitioner experiential stages but all had not experienced the fuller journey towards 'expert' practitioner status. Also, participants were interviewed only once. While their perceptions and reflections were sought and examined in respect of the entirety of their professional 'journey', their recollections with regard to earlier experiential stages may be 'coloured' to some extent by more recent experiences and with the passage of time. The selection of a wide cross-section of participants enables, at least to some extent, the exploration of a mosaic of perceptions and experiences, lending to a more rounded and balanced examination of lifeworlds.

## **8.7 FUTURE RESEARCH**

The study highlights a number of further areas for future research.

The sample size within this study is 23. Given CAI's current population of full membership of approximately 22,800 (CAI 2013a), it would be useful to conduct some quantitative follow-up studies within the larger population to determine whether the results from the current study can be generalised within the larger population.

The study could also benefit from additional interviews with more experienced and more 'expert' practitioners and from a series of 'longitudinal' interviews with individual participants.

The findings suggest scope for future work, specifically examining the development of professional competence within particular fields of practice e.g. audit, taxation, corporate finance within overall accounting practice, e.g. financial services, manufacturing, not-for-profit within non-practice sectors.

As previously highlighted, the current study focuses on participants' experiences within one professional accounting body. It would also be of value to examine other professional accounting bodies to determine whether there are notable similarities and/or differences with regard to practitioners' development of professional competence. It would be particularly interesting to examine bodies which permit initial training and development to be completed outside of accounting practice e.g. CIMA, ACCA, whereby novices may not experience such a 'homogenous' training regime and therefore may experience a difference foundation with regard to professional competence and continuing professional development.

The study could also be replicated in the context of other professions, such as the legal profession, and comparative studies could be examined to investigate whether similarities and/or differences exist with regard to practitioner perceptions and experiences vis-à-vis professional competence.

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## Appendix A - Classification of proficiency levels for learning outcomes

(IES8 2012, Appendix 1)

The Classification of Proficiency Levels supports the IAESB's use of learning outcomes in several of its promulgations; IES 2, IES 3, IES 4 and IES 8. The classification includes descriptors of four levels of proficiency for learning outcomes. These descriptors help to set learning outcomes to demonstrate technical competence, professional skills, and professional values, ethics, and attitudes in a variety of professional accounting roles and specializations. Examples of indicative verbs are also included to assist those who wish to develop additional learning outcomes.

Level of Proficiency	Description
Foundation	<p>Learning outcomes focus on:</p> <ul style="list-style-type: none"> <li>Defining, explaining, summarizing, and interpreting the underlying principles and theories of relevant areas of technical competence to complete tasks while working under appropriate supervision;</li> <li>Performing assigned tasks by using the appropriate professional skills;</li> <li>Recognizing the importance of professional values, ethics, and attitudes in performing assigned tasks;</li> <li>Solving problems, and referring complex tasks or problems to supervisors or those with specialized expertise; and</li> <li>Providing information and explaining ideas in a clear manner, using oral and written communications.</li> </ul> <p>Learning outcomes relate to work situations that are characterized by low levels of ambiguity, complexity and uncertainty.</p> <p>Indicative verbs used to construct learning outcomes typically include: define, describe, distinguish, explain, identify, illustrate, interpret, list, perform, recognize, solve, state, summarize.</p>
Intermediate	<p>Learning outcomes focus on:</p> <ul style="list-style-type: none"> <li>Independently applying, comparing and analyzing underlying principles and theories from relevant areas of technical competence to complete work assignments and make decisions;</li> <li>Combining technical competence and professional skills to complete work assignments;</li> <li>Applying professional values, ethics, and attitudes to work assignments;</li> <li>Assessing, researching, and resolving complex problems with limited supervision; and</li> <li>Presenting information and explaining ideas in a clear manner, using oral and written communications, to accounting and non-accounting stakeholders.</li> </ul> <p>Learning outcomes relate to work situations that are characterized by moderate levels of ambiguity, complexity and uncertainty.</p> <p>In addition to those verbs used at the Foundation level, indicative verbs used to construct learning outcomes typically include: analyze, apply, calculate, classify, compare, consider, prepare, prioritize, produce, select.</p>

Advanced	<p>Learning outcomes focus on:</p> <ul style="list-style-type: none"> <li>• Selecting and integrating principles and theories from different areas of technical competence to manage and lead projects and work assignments and to make recommendations appropriate to stakeholder needs;</li> <li>• Integrating technical competence and professional skills to manage and lead projects and work assignments;</li> <li>• Making judgments on appropriate courses of action drawing on professional values, ethics, and attitudes;</li> <li>• Anticipating, consulting appropriately and developing solutions to complex problems and issues; and</li> <li>• Consistently presenting and explaining relevant information in a persuasive manner to a wide-range of stakeholders</li> </ul> <p>Learning outcomes at the advanced level relate to work situations that are characterized by high levels of ambiguity, complexity and uncertainty. In addition to those verbs used at the Foundation and Intermediate levels, indicative verbs used to construct learning outcomes typically include: act, advise, anticipate, appraise, construct, design, develop, evaluate, integrate, lead, manage, negotiate, plan, recommend.</p>
Mastery	<p>Learning outcomes focus on:</p> <ul style="list-style-type: none"> <li>• Integrating technical competence, professional skills, and professional values, ethics and attitudes to lead complex projects, resolve complex problems and advise internal and external stakeholders;</li> <li>• Acting as a role model within the accounting profession by behaving in accordance with required professional values, ethics and attitude;</li> <li>• Providing thought leadership in areas requiring experience and expertise; and</li> <li>• Communicating with impact to guide and convince internal and external stakeholders at a senior level on vision and strategy of the organization or business.</li> </ul> <p>Learning outcomes at the mastery level relate to situations that are characterized by high levels of ambiguity, complexity and uncertainty. Indicative verbs include all those listed for Foundation, Intermediate and Advanced levels.</p>

## **Appendix B - Examples of CPD activity**

### **Learning activities as part of a planned program of CPD activity (IES 7b 2012 Para A7)**

- Participation in courses, conferences, and seminars
- Self-directed learning
- On-the-job training
- Participation in and work on technical committees
- Developing or delivering a course or CPD session in an area related to professional responsibilities
- Formal study related to professional responsibilities
- Participation as a speaker in conferences, briefing sessions, or discussion groups
- Writing articles, papers, or books of a technical, professional, or academic nature
- Research, including reading professional literature or journals, for application in the professional accountant's role
- Professional re-examination or formal testing
- Providing professional development support as a mentor or coach
- Receiving professional development support from a mentor or coach.

### **'Structured' CPD within CAI (CAI 2013b)**

- Courses, Conferences, Seminars and Structured Discussion Meetings - where these are controlled by a competent individual. This can include network group meetings where such a presentation is made by a competent individual who may be a member of the network.
- Pre and Post Course reading - studying material provided in advance or with a structured discussion, seminar or course is an example of this. These sort of activities will generally constitute no more than 2 to 3 hours of structured CPD.
- Interactive Multi-media Learning - the completion of interactive computer and multi-media based learning programmes.
- Quality Review and other monitoring visits undertaken by CARB or any other regulatory body - in particular the opening and closing meetings of such a visit subject to a maximum 3 hours per visit.
- In house training - by a training organisation or the Institute's practice consulting team or another competent individual.
- Research and Lecture Preparation - this may include lecture preparation, presentation, research for a publication or article in the members own name or research (including relevant reading) for a new piece of work to be undertaken.
- Additional Qualification - this may be through private study, distance learning or attendance at formal courses.

### **‘Unstructured’ CPD within CAI (CAI 2013b)**

- Individual Home Study - any alternative form of learning where there is no interaction with other individuals and no assessment is provided.
- Network and Focus Groups - time spent participation in Network of Focus group meetings may constitute part of CPD undertaken. Credit will only be given for discussion of technical matters. It is unlikely that the type of learning will account for more than 50% of total unstructured CPD. However if an expert is talking on a particular relevant topic then this presentation will constitute structured CPD.
- Reading - It is accepted that general reading of the financial press (e.g. daily newspapers) is important but it should not constitute a major part of the CPD undertaken. Credit is only given for technical articles and credit for this type of reading is unlikely to account for more than 25% of total unstructured CPD.

## **Appendix C - Interviewee profiles**

**(P/I/nfp)<sup>5</sup>**

### **Laura (P)**

Laura completed a three-year business degree with an accounting specialism, followed by a training contract with a medium-sized accounting firm where she continues to work. She has progressed to head of education and training, with additional responsibility for the firm's technical department and risk management.

### **Daniel (I)**

Daniel completed a four-year business degree with an accounting specialism followed by a graduate diploma in IT. He then completed a postgraduate qualification in accounting and joined a medium-sized accounting firm where he qualified as a chartered accountant. He initially trained in the audit division and on completion of final examinations, transferred to the corporate finance department. On completion of his accountancy training contract, he joined a semi-state body in a natural resource sector where he continues to work. His first role incorporated basic financial accounting and management accounting. He then progressed to the role of financial controller, with responsibility for day-to-day financial reporting, business operations planning and taxation compliance responsibilities. Daniel's current role is as director of corporate finance. His role consists of managing relationships with banks and other finance providers and managing capital investment and cost reduction programmes, with some involvement in tax planning issues and general group financing for projects.

### **Delia (P)**

Delia completed an undergraduate degree in psychology and a postgraduate qualification in Industrial Relations and Human Resource Management. She then undertook a training contract in the auditing department of a 'big' accounting firm. Once her training contract ended, she spent eighteen months working in the firm's Belgian office. At that point, the firm involved her in training accounting trainees as well as dealing with IT clients who were mainly American-based and English-speaking. She also worked with the company's global capital market group and on the convergence of international accounting standards. This role enabled her to move back to the Dublin office and into the technical department where her current role lies. Delia specialises in business combinations within the technical department. As part of her role, she regularly liaises with the firm's international affiliations and networks relating to both routine and ad hoc matters.

### **Sofia (P)**

Sofia completed a law degree and then undertook a one-year accounting conversion course prior to joining a 'big' accounting firm. She initially trained in the audit department but post admittance as a full member to the professional body was seconded to the firm's tax department. She has progressed through the ranks and is now a senior manager in the corporation taxation division, with responsibility for multi-national organisations. She deals with a wide variety of issues surrounding tax compliance. She is also actively engaged in tax planning aspects such as corporate reorganisation, tax efficient financing and intellectual property management. She is also responsible for risk management and administrative matters relating to her client base.

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<sup>5</sup> Participants work in roles within accounting practice (P) and in roles outside of accounting practice (I = Industry, nfp = not-for-profit sector)

**Conor (I)**

Conor previously completed a four-year business degree with a joint final year specialism in accounting and IT, followed by a postgraduate qualification in accounting. He completed a training contract with a 'big' accounting firm where he worked predominantly in general audit and gained experience in a variety of industry sectors. Conor remained with the audit firm post his training contract in the role of assistant manager. He then worked in an Irish bank in a general accounting role for 9 months. He subsequently worked in Germany for two years as a financial analyst with a manufacturing company before returning to Ireland to take up a role with a multinational company in the IT sector. He worked with this company for 5 years in varying roles, incorporating finance manager, accounting controls manager and project manager. He then moved to a smaller indigenous company specialising in ERP business solutions where he worked a financial controller for two years before moving to an Irish branch of a pharmaceuticals company for one year as finance manager. He currently works as a finance director for an Irish-based services company. Ten years post admittance to CAI, Conor completed a Masters qualification in IT applications and Accounting.

**Jane (P)**

Jane completed a four-year business degree with a final year specialism in accounting. She completed a training contract with a 'big' accounting firm and subsequently joined a multinational pharmaceutical company where she worked as a management accountant for three years. She then joined an Irish-owned wholesale food distribution company for two years as a financial accountant. At this point, she joined a small family accounting practice in a rural area and has spent the past 8 years working as a partner in this practice. The practice has a diverse range of clients and offers a range of services, including accounts preparation, revenue compliance work, payroll services, company secretarial work, entity audit and taxation planning. She oversees audit activity while the other practice partner oversees taxation matters.

**Alex (nfp)**

Alex completed a three-year business degree and then proceeded to take a 'gap' year from studies whereby he travelled overseas. He then returned to Ireland and qualified as an accountant in a 'big' accounting firm. At the end of his training contract, he immediately engaged with volunteer work whereby he took a role with a relief charity as a finance manager in a developing Asian country. He spent three years in this role and on return to Ireland, worked for a year in the charity's head office in Ireland. He then spent some time working in a UK-based not-for-profit operation and subsequently moved to his current role as a general manager in a developmental charity agency, with a focus on Africa and Eastern Europe. He has worked in this role for eight years.

**Gavin (I)**

Gavin completed a four-year business degree with a final year specialism in accounting. He completed a training contract with a 'big' accounting firm where he worked predominantly in general audit and gained audit experience in a variety of industry sectors. He benefitted from a secondment to an Irish-based food company and also availed of the opportunity to travel to both the UK and the US on client secondments. On completion of his training contract, Gavin joined the company in which he had been seconded to in Ireland and worked as the group accountant in one of their divisions for approximately 8 months. He then moved into a role as an operations accountant where he gained experience on integrating the financial aspects of new acquisitions, and overseeing the financial aspects of other restructuring within the business. Gavin's role incorporated a large amount of travelling both in Ireland and the UK and some stints working both in UK and Irish locations, where he assumed the role of management

accountant. After three years with the company, he grew tired of the constant travel and relocated back to his university city where he joined a company in the financial services sector to establish an internal audit function. Seven months later, he left this role and joined an international medical technology and manufacturing company where he continues to work. He has assumed several roles within this company: plant financial accountant (three years), systems implementation role (one year in the US), management accounting team leader (three years), systems manager and projects manager (current role).

#### **Evan (I)**

Evan previously completed a three-year business degree with a final year specialism in accounting, followed by a postgraduate qualification in accounting. He completed a training contract with a 'big' firm where he worked predominantly in the financial services sector. Evan remained with the audit firm for some time post his training contract in the role of manager. He then worked in an international bank for eight years in a variety of accounting roles, culminating in the role of group financial controller. He now works as a finance director in a specialised department of an Irish banking group.

#### **Denis (I)**

Denis completed a three-year business degree and trained with a 'big' accounting firm. On qualification, he progressed to manager level in financial services within that firm. He then left accounting practice to join a small international financial services company operating in Dublin. Three years later, he joined a large Irish bank and worked in two key roles over a period of eight years. During this time, he completed a post-experience Masters programme at university. He then moved to his current role in an international bank operating in Dublin, working as a senior risk officer.

#### **Robert (I)**

Robert completed a three-year business degree and then pursued a postgraduate masters in accounting. He joined a 'big' accounting firm. On qualification, he travelled overseas on a one-year work visa to gain work and life experience. He worked as an accountant in a financial services operation before returning to Ireland to complete a short contract in a consumer goods company. He then spent three years teaching at university before returning to industry to work as finance manager in the consumer goods company. Five years later, he joined an international IT business with European operations based in Dublin where he continues to work as a senior finance project manager with responsibilities to lead IT and finance projects.

#### **Susan (I)**

Susan completed a three-year business degree and trained with a 'big' accounting firm. On qualification, her first role was in an Irish division of an international financial services entity where she worked in the regulatory section and on project roles. She then moved to a role in an Irish bank and continues to work with that bank. She has experienced a variety of roles with the bank, including financial reporting within their capital markets divisions, tax and financial reporting project management, and has worked on both finance teams and multidisciplinary teams. Susan's current role incorporates project management, financial planning and financial forecasting.



**Siobhan (I)**

Siobhan completed a three-year business degree, and then pursued a postgraduate masters in accounting and joined the tax division in a 'big' accounting firm. On qualification, she joined a transportation holding company as a group accountant and tax expert where she worked for three years. Siobhan also lectured part-time in both a university and a professional body for two of those three years. She then travelled to Australia where she spent the next five years. Her first role in Australia was an eighteen-month role with a hotel management company where she was involved in the establishment of a head office function and related finance systems. She then worked with an IT company in a risk-management role within their treasury division for approximately two and a half years. She progressed to group financial controller and continued in this role for one year prior to returning to Ireland. On return to Ireland, Siobhan joined an international pharmaceutical company as finance manager. The company subsequently merged with another pharmaceutical company and her role broadened to incorporate integration of the merged entity, and included project work pertinent to implementation of a new IT system. Siobhan left the full-time finance manager role after the birth of her second baby but continues to work with the company in a project management role, working between 10 and 30 hours per week.

**Dawn (I)**

Dawn completed a three-year business degree and then pursued a postgraduate qualification in accounting. She trained with a 'big' accounting firm. On qualification, she joined a multinational materials handling company in a finance role. She then joined a wholesale company where she gained further financial experience, including a management buyout. After four years with the company, she joined a small company operating in the hospitality sector where she continues to work as financial controller.

**Jack (P)**

Jack completed a business diploma on completion of second level education. He joined a small accounting practice and on completion of his training with this practice, he gained experience with two other small accounting practices. He then worked in a small company operating in the manufacturing industry for 15 months before setting up his own practice in his local area. His practice grew substantially in the early years and he was joined by a second partner four years later. The firm has a diverse range of clients and offers a range of services, including accounts preparation, revenue compliance work, payroll services, company secretarial work, entity audit and taxation planning. Jack oversees taxation services while the other practice partner oversees audit services.

**Joan (P)**

Joan joined a 'big' accounting firm in Dublin on completion of second level education. On completion of her training contract, she took six months leave from work and study. On return to work, she progressed to the level of taxation manager, senior manager, and then to taxation partner. As partner for 10 years, she has worked in a variety of areas with a diverse client base. This included a four-year stint on the tax leadership team where she oversaw the HR element of the whole taxation department. She currently works as corporate tax partner in consumer and industrial practice and operates a team of 10 people. Her primary clients are based in the retail and pharmaceutical sectors and services provided incorporate taxation compliance and taxation planning. Joan is also involved in the annual recruitment exercise and practice reviews, in addition to general partner responsibilities.

**Adrian (P)**

Adrian joined a small firm on completion of second level education. On qualification, he worked in the UK for one and a half years as an assistant manager in practice. He subsequently worked in practice in Brussels/Luxembourg for a year where he primarily worked with multinational companies. Adrian returned to Ireland and worked with a sole practitioner in Dublin, initially on the basis of a six-month contract. However, a year and a half after his return to Ireland, Adrian bought out the practice and operated as a sole practitioner for the next 11 years, operating a staff of five people. In September 2005, his small practice merged with a medium sized practice, which has since grown from 12 partners and 90+ staff to 30 partners and approximately 300 staff in three locations within Ireland. Adrian currently operates as a partner in the audit and advisory department, and is charged with a varied range of clients.

**Maura (I)**

Maura completed a non-business undergraduate degree at university, followed by a non-business postgraduate qualification. She trained with a 'big' accounting firm. She spent seven years working in the accounting firm and progressed to audit manager level. She then joined a large indigenous listed company and continues to work in this employment. She has completed a number of roles with this company, ranging from technical roles, general management roles, financial controller and finance director, a role she currently occupies.

**Mary (P)**

Mary completed a business degree and trained with a 'big' accounting firm. On qualification, she joined a small start-up accounting practice as an audit senior. She quickly progressed to manager, director and partner. The practice specialised in the Irish SME sector and had grown to approximately 50 people when it successfully merged with a similar sized practice which specialised in corporate multi-nationals. Mary established an outsourcing division within the practice. This division offers services such as accounting preparation, payroll and company secretarial. She currently operates as partner in the audit division and also heads up the outsourcing division.

**Adam<sup>6</sup> (I/P)**

Adam completed a non-business degree at university and then joined a 'big' accounting firm. On qualification, he immediately joined an international electronics company as a financial accountant. He was also involved in some management accounting projects during his time there. After two and a half years, he joined a telecommunications company where he spent 5 years as a management accountant and working closely with IT personnel. He then rejoined the electronics company as financial controller and subsequently finance director where he worked for another 13 years. In 2002, he set up his own firm which outsources a variety of accounting services to SMEs. These services include accounting preparation, taxation compliance and financial planning services. Adam operates his business within a shared centre where other business services are also available.

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<sup>6</sup> Note: Adam's experience and development is examined both in the context of industry where he spent a considerable portion of his working life and also in the context of accounting practice where he is currently situated.

**Paul (P)**

Paul completed a business degree and joined a 'big' accounting firm. He specialised in tax during his training. He then moved back to his home town and began work with a medium-sized firm in one of their regional offices. His father had previously run a small practice in his home town which had earlier been acquired by this medium-sized firm; the integration was not successful and his father subsequently went into practice as a sole trader again and most of his client base moved back with him. He remained with this medium-sized firm for seven years where he worked primarily in taxation but also did some auditing work. The firm then decided to close their regional office as they were commercially unprofitable and Paul moved back to Dublin and set up his own practice. He then also bought into a practice in another regional urban location with a fellow accountant. Seven years later, on the death of his father, Paul moved back to his hometown and took over his father's practice, bringing with him work from both his Dublin practice and his other regional urban practice. His client base is very varied in terms of sector and revenues. Paul provides taxation services and more general accounting services. He employs three trainee accountants and one administrator.

**Ethan (P)**

Ethan completed a business degree and then joined a small accounting firm. On qualification, he joined another small firm where he specialised in insolvency work. After two years, he moved back to his native locality and worked in a manufacturing company for a year and a half. He then established his own accounting practice in a rural regional area. He operated as sole practitioner for the first six years and was then joined by a second partner. The practice grew to 14 personnel and established an additional office in another town within the region. After twelve years of operating as a partnership practice, Ethan left the practice, took six months 'time out' and then joined a professional body (non-accounting) whereby he investigates the financial affairs of member practices. He has worked in this role for 12 years.

**Colin (P)**

Colin left school at the early age of 16 and joined a small firm to complete his accounting studies, qualifying at the age of 21. He then joined a manufacturing/wholesaling/retail company as a financial accountant. After a couple of years, Colin moved on to work in a chemical manufacturing entity where he worked with a multi-disciplinary team in 'inhouse management consulting'. He then moved to a small accounting firm to set up a management consulting division where he largely worked in the implementation of management accounting systems in small businesses. The small firm then developed an affiliation with a large worldwide firm and Colin moved over to the auditing division and became a partner in that firm. This small accounting firm then went through a series of mergers, culminating into an Irish affiliation of a 'big eight' firm. His roles included training partner, technical partner, personnel partner, head audit partner, head Dublin partner, risk management partner and incorporated quality, compliance, budgeting, resource planning, training, staff goal setting and staff appraisal, risk advisory, compliance advisory and claims management. He recently retired and post-retirement, he continues his involvement with the accounting profession and acts on a number of committees and directorships both within professional bodies and wider business interests.

## **Appendix D - Interview guide**

### **TO OPEN INTERVIEW**

Re-iterate objective of research

Re-iterate confidentiality of research

Affirm use of recording mechanism

Deal with any queries participants might have

### **INTERVIEW QUESTIONS**

#### **1. Professional**

**What does 'being a professional' mean to you?**

*Prompts*

- How do you think that your view of being a professional has changed since you qualified as an accountant?
- Do you think it will change in the future?
- Does it mean more/less to you than 5, 10 years ago?

#### **2. Professional competence**

**What does 'professional competence' mean to you?**

**What skills sets does 'professional competence' require?**

**How do you know that you are competent?**

*Prompts*

- How do you see competence in terms of being a professional?
- How do you think that your professional competence changed over the course of your professional career?

#### **3. Maintaining and developing professional competence**

**How do you maintain and develop professional competence?**

*Prompts*

- How do you currently ensure that you maintain competence?
- How do you know that you are competent?
- Could you tell me about the CPD activities that you have previously participated in...
- Why did you select these activities?
- How do you feel that they aided your professional competence?
- How do you ensure development of competence?
- Input v output v combination....why?
- Has this changed during your career to date?
- What has driven your professional development?
- How do you think it will change in the future?
- What, in your opinion is 'good' CPD / 'not so good' CPD?

#### 4. Interviewee Profile

Could you tell me about your career to date?

*Prompts*

- Date of admittance / Duration qualified (in relation to year of completion of FAE)
- E.g. employment/role history
- What sort of tasks did you perform within these roles?
- What skills sets were needed within these roles?

Could you tell me about your current role

*Prompts*

- Current Position/Department/Company
- What sort of tasks do you perform?
- What skills sets are needed within this role?

#### TO CLOSE INTERVIEW

Ask if there is anything that participants thought would have discussed that has not been addressed at this point

Confirm understanding of any items that have arisen during the interview session

Discuss possible arrangements re follow-up e.g. transcript review, follow-up questions

#### MORE GENERAL PROMPTS

Can you elaborate on that?

Can you identify instances when...?

Can you give me some examples of....?

What do you mean by?

You mention...but you also mention....apparent contradiction...can you please clarify?

I'd like to hear more about.....

I don't want an institutional viewpoint, am interested in your viewpoint.....

What else, where, when, how, why, why important?

#### NOTES FOR INTERVIEWER

Ask short clear unambiguous questions

Do not interrupt....let the interviewees speak to the end

Do not finish sentences

Do not proffer opinions/facts etc